



**** Revised 2/21/23 ****
City of San Juan Capistrano
Employer Contribution Rates
Effective Pay Period 15, July 1, 2023

Rate Group	Plan	Rate	
#2	I & J	Normal	14.67%
		UAAL	<u>26.14%</u>
		Total	40.81%
#2	S	Normal	16.61%
		UAAL	<u>26.14%</u>
		Total	42.75%
#2	U - PEPRA	Normal	9.17%
		UAAL	<u>26.14%</u>
		Total	35.31%
#2	W - PEPRA	Normal	8.95%
		UAAL	<u>26.14%</u>
		Total	35.09%



**** Revised 2/21/23 ****
City of San Juan Capistrano
Employee Contribution Rates
Effective Pay Period 15, July 1, 2023

Entry Age	PEPRA				
	Plan I (2.7% @ 55)	Plan J (2.7% @ 55)	Plan S (2.0% @ 57)	Plan U (2.5% @ 67)	Plan W (1.62% @ 65)
15	10.39%	9.98%	8.88%	7.49%	4.78%
16	10.39%	9.98%	8.88%	7.49%	4.78%
17	10.57%	10.15%	9.04%	7.16%	4.86%
18	10.76%	10.33%	9.20%	6.81%	4.95%
19	10.95%	10.51%	9.37%	6.93%	5.04%
20	11.14%	10.70%	9.53%	7.06%	5.12%
21	11.34%	10.89%	9.70%	7.18%	5.22%
22	11.54%	11.08%	9.87%	7.31%	5.31%
23	11.74%	11.27%	10.04%	7.44%	5.40%
24	11.95%	11.47%	10.22%	7.58%	5.50%
25	12.16%	11.67%	10.40%	7.71%	5.59%
26	12.38%	11.88%	10.58%	7.85%	5.69%
27	12.60%	12.09%	10.77%	7.99%	5.79%
28	12.82%	12.30%	10.96%	8.13%	5.90%
29	13.05%	12.52%	11.15%	8.27%	6.00%
30	13.29%	12.75%	11.35%	8.42%	6.11%
31	13.53%	12.98%	11.55%	8.57%	6.21%
32	13.77%	13.21%	11.75%	8.72%	6.33%
33	14.02%	13.45%	11.96%	8.87%	6.44%
34	14.28%	13.70%	12.17%	9.03%	6.55%
35	14.55%	13.95%	12.39%	9.19%	6.67%
36	14.83%	14.21%	12.61%	9.35%	6.79%
37	15.12%	14.48%	12.84%	9.52%	6.92%
38	15.41%	14.73%	13.08%	9.69%	7.04%
39	15.69%	14.98%	13.32%	9.86%	7.17%
40	15.97%	15.23%	13.56%	10.04%	7.31%
41	16.24%	15.47%	13.82%	10.22%	7.45%
42	16.51%	15.72%	14.07%	10.40%	7.59%
43	16.79%	15.97%	14.32%	10.59%	7.73%
44	17.08%	16.23%	14.56%	10.78%	7.86%
45	17.39%	16.47%	14.80%	10.98%	7.99%
46	17.72%	16.68%	15.04%	11.18%	8.12%
47	17.96%	16.83%	15.28%	11.39%	8.26%
48	18.20%	16.92%	15.52%	11.61%	8.39%
49	18.35%	16.91%	15.78%	11.83%	8.54%
50	18.42%	16.80%	16.01%	12.04%	8.67%
51	18.37%	16.56%	16.21%	12.25%	8.79%



**** Revised 2/21/23 ****
City of San Juan Capistrano
Employee Contribution Rates
Effective Pay Period 15, July 1, 2023
(Continued)

Entry Age	Plan I (2.7% @ 55)	Plan J (2.7% @ 55)	Plan S (2.0% @ 57)	PEPRA	
				Plan U (2.5% @ 67)	Plan W (1.62% @ 65)
52	18.19%	16.20%	16.36%	12.46%	8.88%
53	17.86%	16.73%	16.44%	12.66%	8.94%
54	17.28%	17.28%	16.44%	12.87%	8.96%
55	17.28%	17.28%	16.33%	13.08%	8.92%
56	17.28%	17.28%	16.10%	13.31%	8.84%
57	17.28%	17.28%	15.75%	13.52%	8.70%
58	17.28%	17.28%	16.26%	13.70%	8.99%
59	17.28%	17.28%	16.80%	13.85%	9.28%
60	17.28%	17.28%	16.80%	13.94%	9.28%
61	17.28%	17.28%	16.80%	13.96%	9.28%
62	17.28%	17.28%	16.80%	13.91%	9.28%
63	17.28%	17.28%	16.80%	13.77%	9.28%
64	17.28%	17.28%	16.80%	13.57%	9.28%
65	17.28%	17.28%	16.80%	14.01%	9.28%
66 and thereafter	17.28%	17.28%	16.80%	14.47%	9.28%

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)	99.43%	32
#2	Plan J (General)	99.01%	32
#2	Plan S (General)	98.76%	32



**City of San Juan Capistrano
Employer Contribution Rates
Effective Pay Period 15, July 2, 2022**

Rate Group	Plan	Rate	
#2	I & J	Normal	14.69%
		UAAL	<u>28.97%</u>
		Total	43.66%
#2	S	Normal	16.45%
		UAAL	<u>28.97%</u>
		Total	45.42%
#2	U - PEPRA	Normal	8.37%
		UAAL	<u>28.97%</u>
		Total	37.34%
#2	W - PEPRA	Normal	8.43%
		UAAL	<u>28.97%</u>
		Total	37.40%



**City of San Juan Capistrano
Employee Contribution Rates
Effective Pay Period 15, July 2, 2022**

Entry Age	Plan I (2.7% @ 55)	Plan J (2.7% @ 55)	Plan S (2.0% @ 57)	PEPRA	
				Plan U (2.5% @ 67)	Plan W (1.62% @ 65)
15	10.34%	9.93%	8.41%	7.03%	4.58%
16	10.34%	9.93%	8.41%	7.03%	4.58%
17	10.53%	10.11%	8.56%	6.72%	4.66%
18	10.71%	10.28%	8.71%	6.39%	4.75%
19	10.90%	10.47%	8.87%	6.51%	4.83%
20	11.09%	10.65%	9.03%	6.62%	4.92%
21	11.29%	10.84%	9.18%	6.74%	5.00%
22	11.49%	11.03%	9.35%	6.86%	5.09%
23	11.69%	11.22%	9.51%	6.99%	5.18%
24	11.90%	11.42%	9.68%	7.11%	5.27%
25	12.11%	11.62%	9.85%	7.24%	5.37%
26	12.32%	11.82%	10.02%	7.36%	5.46%
27	12.54%	12.03%	10.20%	7.50%	5.56%
28	12.76%	12.25%	10.38%	7.63%	5.66%
29	12.99%	12.46%	10.56%	7.76%	5.76%
30	13.22%	12.69%	10.75%	7.90%	5.86%
31	13.46%	12.91%	10.94%	8.04%	5.96%
32	13.71%	13.15%	11.13%	8.18%	6.07%
33	13.96%	13.39%	11.33%	8.33%	6.18%
34	14.22%	13.63%	11.53%	8.47%	6.29%
35	14.48%	13.89%	11.73%	8.62%	6.40%
36	14.76%	14.15%	11.94%	8.78%	6.52%
37	15.04%	14.41%	12.16%	8.93%	6.63%
38	15.34%	14.67%	12.38%	9.09%	6.76%
39	15.61%	14.91%	12.61%	9.25%	6.88%
40	15.90%	15.16%	12.84%	9.42%	7.01%
41	16.16%	15.40%	13.08%	9.59%	7.15%
42	16.44%	15.64%	13.33%	9.76%	7.28%
43	16.71%	15.89%	13.56%	9.93%	7.41%
44	17.01%	16.15%	13.79%	10.12%	7.54%
45	17.31%	16.39%	14.02%	10.30%	7.67%
46	17.64%	16.60%	14.24%	10.49%	7.79%
47	17.88%	16.75%	14.47%	10.69%	7.92%
48	18.11%	16.84%	14.70%	10.90%	8.05%
49	18.27%	16.83%	14.94%	11.10%	8.19%
50	18.34%	16.72%	15.16%	11.30%	8.32%
51	18.29%	16.49%	15.35%	11.50%	8.43%



**City of San Juan Capistrano
Employee Contribution Rates
Effective Pay Period 15, July 2, 2022
(Continued)**

Entry Age	PEPRA				
	Plan I (2.7% @ 55)	Plan J (2.7% @ 55)	Plan S (2.0% @ 57)	Plan U (2.5% @ 67)	Plan W (1.62% @ 65)
52	18.11%	16.13%	15.49%	11.69%	8.52%
53	17.77%	16.65%	15.57%	11.88%	8.58%
54	17.20%	17.20%	15.57%	12.08%	8.59%
55	17.20%	17.20%	15.46%	12.28%	8.56%
56	17.20%	17.20%	15.25%	12.49%	8.48%
57	17.20%	17.20%	14.92%	12.68%	8.35%
58	17.20%	17.20%	15.40%	12.86%	8.62%
59	17.20%	17.20%	15.91%	12.99%	8.91%
60	17.20%	17.20%	15.91%	13.08%	8.91%
61	17.20%	17.20%	15.91%	13.10%	8.91%
62	17.20%	17.20%	15.91%	13.05%	8.91%
63	17.20%	17.20%	15.91%	12.93%	8.91%
64	17.20%	17.20%	15.91%	12.73%	8.91%
65	17.20%	17.20%	15.91%	13.14%	8.91%
66 and thereafter	17.20%	17.20%	15.91%	13.58%	8.91%

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%	32
#2	Plan J (General)	98.95%	32
#2	Plan S (General)	98.54%	32



**City of San Juan Capistrano
 Employer Contribution Rates
 Effective Pay Period 15, July 3, 2021**

Rate Group	Plan	Rate	
#2	I & J	Normal	14.34%
		UAAL	<u>27.38%</u>
		Total	41.72%
#2	S	Normal	12.61%
		UAAL	<u>27.38%</u>
		Total	39.99%
#2	U - PEPRA	Normal	8.81%
		UAAL	<u>27.38%</u>
		Total	36.19%
#2	W - PEPRA	Normal	8.54%
		UAAL	<u>27.38%</u>
		Total	35.92%



**City of San Juan Capistrano
Employee Contribution Rates
Effective Pay Period 15, July 3, 2021**

Entry Age	PEPRA				
	Plan I (2.7% @ 55)	Plan J (2.7% @ 55)	Plan S (2.0% @ 57)	Plan U (2.5% @ 67)	Plan W (1.62% @ 65)
15	10.52%	10.07%	8.74%	7.55%	4.72%
16	10.52%	10.07%	8.74%	7.55%	4.72%
17	10.69%	10.23%	8.88%	7.20%	4.80%
18	10.86%	10.40%	9.03%	6.84%	4.88%
19	11.04%	10.56%	9.17%	6.95%	4.95%
20	11.22%	10.73%	9.32%	7.06%	5.03%
21	11.40%	10.90%	9.47%	7.18%	5.11%
22	11.58%	11.08%	9.62%	7.30%	5.20%
23	11.77%	11.26%	9.77%	7.41%	5.28%
24	11.95%	11.44%	9.93%	7.53%	5.37%
25	12.15%	11.62%	10.09%	7.65%	5.45%
26	12.34%	11.81%	10.25%	7.78%	5.54%
27	12.54%	12.00%	10.42%	7.90%	5.63%
28	12.75%	12.19%	10.58%	8.03%	5.72%
29	12.96%	12.39%	10.75%	8.16%	5.81%
30	13.17%	12.59%	10.92%	8.29%	5.90%
31	13.39%	12.80%	11.10%	8.42%	6.00%
32	13.61%	13.01%	11.28%	8.56%	6.10%
33	13.84%	13.23%	11.46%	8.70%	6.20%
34	14.08%	13.46%	11.65%	8.84%	6.30%
35	14.32%	13.69%	11.84%	8.98%	6.40%
36	14.57%	13.92%	12.03%	9.12%	6.51%
37	14.83%	14.15%	12.23%	9.27%	6.62%
38	15.10%	14.36%	12.44%	9.42%	6.73%
39	15.31%	14.56%	12.65%	9.57%	6.85%
40	15.53%	14.76%	12.87%	9.73%	6.97%
41	15.76%	14.97%	13.09%	9.89%	7.09%
42	16.00%	15.20%	13.30%	10.05%	7.20%
43	16.25%	15.43%	13.50%	10.22%	7.31%
44	16.53%	15.67%	13.69%	10.39%	7.42%
45	16.82%	15.89%	13.88%	10.57%	7.52%
46	17.11%	16.09%	14.08%	10.75%	7.64%
47	17.35%	16.23%	14.29%	10.94%	7.75%
48	17.58%	16.31%	14.51%	11.13%	7.88%
49	17.70%	16.30%	14.73%	11.31%	8.01%
50	17.78%	16.20%	14.94%	11.48%	8.13%
51	17.74%	15.98%	15.12%	11.65%	8.24%



City of San Juan Capistrano
Employee Contribution Rates
Effective Pay Period 15, July 3, 2021
(Continued)

Entry Age	Plan I (2.7% @ 55)	Plan J (2.7% @ 55)	Plan S (2.0% @ 57)	PEPRA	
				Plan U (2.5% @ 67)	Plan W (1.62% @ 65)
52	17.59%	15.59%	15.25%	11.81%	8.32%
53	17.27%	16.10%	15.33%	11.99%	8.37%
54	16.63%	16.63%	15.32%	12.17%	8.39%
55	16.63%	16.63%	15.23%	12.37%	8.36%
56	16.63%	16.63%	15.02%	12.57%	8.28%
57	16.63%	16.63%	14.66%	12.76%	8.13%
58	16.63%	16.63%	15.14%	12.93%	8.39%
59	16.63%	16.63%	15.63%	13.06%	8.67%
60	16.63%	16.63%	15.63%	13.14%	8.67%
61	16.63%	16.63%	15.63%	13.17%	8.67%
62	16.63%	16.63%	15.63%	13.12%	8.67%
63	16.63%	16.63%	15.63%	12.99%	8.67%
64	16.63%	16.63%	15.63%	12.76%	8.67%
65	16.63%	16.63%	15.63%	13.18%	8.67%
66 and thereafter	16.63%	16.63%	15.63%	13.61%	8.67%

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)	99.40%	33
#2	Plan J (General)	98.52%	33
#2	Plan S (General)	97.94%	33



**City of San Juan Capistrano
 Employer Contribution Rates
 Effective Pay Period 15, July 4, 2020**

Rate Group	Plan	Rate	
#2	I & J	Normal	14.36%
		UAAL	<u>25.05%</u>
		Total	39.41%
#2	S	Normal	12.13%
		UAAL	<u>25.05%</u>
		Total	37.18%
#2	U - PEPRA	Normal	8.78%
		UAAL	<u>25.05%</u>
		Total	33.83%
#2	W - PEPRA	Normal	8.73%
		UAAL	<u>25.05%</u>
		Total	33.78%



**City of San Juan Capistrano
Employee Contribution Rates
Effective Pay Period 15, July 4, 2020**

Entry Age	PEPRA				
	Plan I (2.7% @ 55)	Plan J (2.7% @ 55)	Plan S (2.0% @ 57)	Plan U (2.5% @ 67)	Plan W (1.62% @ 65)
15	10.52%	10.07%	8.70%	7.59%	5.10%
16	10.52%	10.07%	8.70%	7.59%	5.10%
17	10.69%	10.23%	8.84%	7.24%	5.18%
18	10.86%	10.39%	8.98%	6.88%	5.26%
19	11.03%	10.56%	9.12%	6.99%	5.35%
20	11.21%	10.73%	9.27%	7.10%	5.43%
21	11.39%	10.90%	9.42%	7.22%	5.52%
22	11.57%	11.07%	9.57%	7.34%	5.61%
23	11.76%	11.25%	9.72%	7.46%	5.70%
24	11.95%	11.43%	9.88%	7.58%	5.79%
25	12.14%	11.62%	10.03%	7.70%	5.88%
26	12.34%	11.80%	10.19%	7.82%	5.98%
27	12.54%	11.99%	10.36%	7.95%	6.07%
28	12.74%	12.19%	10.52%	8.08%	6.17%
29	12.95%	12.39%	10.69%	8.21%	6.27%
30	13.16%	12.59%	10.86%	8.34%	6.37%
31	13.38%	12.79%	11.04%	8.47%	6.48%
32	13.60%	13.01%	11.22%	8.61%	6.58%
33	13.83%	13.22%	11.40%	8.75%	6.69%
34	14.07%	13.45%	11.58%	8.89%	6.80%
35	14.31%	13.68%	11.77%	9.03%	6.91%
36	14.56%	13.92%	11.97%	9.18%	7.03%
37	14.83%	14.14%	12.17%	9.32%	7.14%
38	15.10%	14.35%	12.37%	9.47%	7.26%
39	15.31%	14.55%	12.58%	9.63%	7.39%
40	15.53%	14.75%	12.79%	9.79%	7.52%
41	15.75%	14.97%	13.02%	9.95%	7.65%
42	15.99%	15.19%	13.23%	10.11%	7.77%
43	16.25%	15.42%	13.43%	10.28%	7.89%
44	16.52%	15.66%	13.61%	10.45%	8.00%
45	16.81%	15.88%	13.80%	10.63%	8.12%
46	17.10%	16.08%	14.00%	10.81%	8.24%
47	17.34%	16.22%	14.21%	11.00%	8.37%
48	17.57%	16.30%	14.43%	11.19%	8.50%
49	17.69%	16.29%	14.65%	11.38%	8.64%
50	17.77%	16.19%	14.86%	11.55%	8.77%
51	17.73%	15.97%	15.04%	11.71%	8.89%



**City of San Juan Capistrano
 Employee Contribution Rates
 Effective Pay Period 15, July 4, 2020
 (Continued)**

Entry Age	Plan I (2.7% @ 55)	Plan J (2.7% @ 55)	Plan S (2.0% @ 57)	PEPRA	
				Plan U (2.5% @ 67)	Plan W (1.62% @ 65)
52	17.58%	15.59%	15.17%	11.88%	8.98%
53	17.27%	16.09%	15.25%	12.06%	9.03%
54	16.62%	16.62%	15.24%	12.24%	9.05%
55	16.62%	16.62%	15.15%	12.44%	9.02%
56	16.62%	16.62%	14.94%	12.64%	8.93%
57	16.62%	16.62%	14.58%	12.83%	8.77%
58	16.62%	16.62%	15.05%	13.00%	9.06%
59	16.62%	16.62%	15.55%	13.13%	9.36%
60	16.62%	16.62%	15.55%	13.22%	9.36%
61	16.62%	16.62%	15.55%	13.24%	9.36%
62	16.62%	16.62%	15.55%	13.20%	9.36%
63	16.62%	16.62%	15.55%	13.07%	9.36%
64	16.62%	16.62%	15.55%	12.84%	9.36%
65	16.62%	16.62%	15.55%	13.25%	9.36%
66 and thereafter	16.62%	16.62%	15.55%	13.69%	9.36%

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%	33
#2	Plan J (General)	98.45%	33
#2	Plan S (General)	97.92%	33



**City of San Juan Capistrano
 Employer / Employee Contribution Rates
 Effective Pay Period 15, July 6, 2019**

Employer Contribution Rates

Rate Group	Plan	Rate	
#2	I & J	Normal	14.39%
		UAAL	<u>22.67%</u>
		Total	37.06%
#2	S	Normal	11.51%
		UAAL	<u>22.67%</u>
		Total	34.18%
#2	U - PEPR	Normal	8.78%
		UAAL	<u>22.67%</u>
		Total	31.45%
#2	W – PEPR Alternative	Normal	8.56%
		UAAL	<u>22.67%</u>
		Total	31.23%

Employee Contribution Rates

<u>Entry Age</u>	<u>Plan I (2.7% @ 55)</u>	<u>Plan J (2.7% @ 55)</u>	<u>Plan S (2.0% @ 57)</u>
15	10.51%	10.06%	8.64%
16	10.51%	10.06%	8.64%
17	10.68%	10.22%	8.78%
18	10.85%	10.39%	8.92%
19	11.03%	10.55%	9.07%
20	11.21%	10.72%	9.21%
21	11.39%	10.89%	9.36%
22	11.57%	11.07%	9.51%
23	11.75%	11.25%	9.66%
24	11.94%	11.43%	9.82%
25	12.14%	11.61%	9.97%
26	12.33%	11.80%	10.13%
27	12.53%	11.99%	10.29%
28	12.74%	12.18%	10.46%
29	12.94%	12.38%	10.63%
30	13.16%	12.58%	10.80%
31	13.38%	12.79%	10.97%
32	13.60%	13.00%	11.15%
33	13.83%	13.22%	11.33%
34	14.06%	13.44%	11.51%
35	14.31%	13.67%	11.70%
36	14.56%	13.91%	11.89%
37	14.82%	14.14%	12.09%
38	15.09%	14.35%	12.29%
39	15.30%	14.54%	12.50%

<u>Entry Age</u>	<u>Plan I (2.7% @ 55)</u>	<u>Plan J (2.7% @ 55)</u>	<u>Plan S (2.0% @ 57)</u>
40	15.52%	14.75%	12.72%
41	15.75%	14.96%	12.94%
42	15.99%	15.18%	13.15%
43	16.24%	15.42%	13.34%
44	16.51%	15.65%	13.53%
45	16.81%	15.88%	13.72%
46	17.09%	16.07%	13.91%
47	17.33%	16.21%	14.12%
48	17.57%	16.29%	14.34%
49	17.68%	16.29%	14.56%
50	17.76%	16.19%	14.77%
51	17.73%	15.96%	14.95%
52	17.57%	15.58%	15.08%
53	17.26%	16.08%	15.15%
54	16.61%	16.61%	15.15%
55	16.61%	16.61%	15.05%
56	16.61%	16.61%	14.85%
57	16.61%	16.61%	14.49%
58	16.61%	16.61%	14.96%
59	16.61%	16.61%	15.45%
60	16.61%	16.61%	15.45%
61	16.61%	16.61%	15.45%
62	16.61%	16.61%	15.45%
63	16.61%	16.61%	15.45%
64	16.61%	16.61%	15.45%
65	16.61%	16.61%	15.45%
66 and thereafter	16.61%	16.61%	15.45%

<u>Entry Age</u>	<u>Plan U (2.5% @ 67)</u> <u>PEPRA</u>	<u>Plan W (1.62% @</u> <u>65)</u>
15	7.59%	4.90%
16	7.59%	4.90%
17	7.24%	4.97%
18	6.88%	5.05%
19	6.99%	5.14%
20	7.10%	5.22%
21	7.22%	5.30%
22	7.34%	5.39%
23	7.45%	5.47%
24	7.57%	5.56%
25	7.70%	5.65%
26	7.82%	5.74%
27	7.95%	5.84%
28	8.07%	5.93%
29	8.20%	6.03%
30	8.34%	6.12%
31	8.47%	6.22%
32	8.61%	6.32%
33	8.74%	6.43%
34	8.89%	6.53%
35	9.03%	6.64%
36	9.17%	6.75%
37	9.32%	6.86%
38	9.47%	6.98%
39	9.63%	7.10%
40	9.78%	7.22%
41	9.95%	7.35%
42	10.11%	7.47%
43	10.28%	7.58%
44	10.45%	7.69%
45	10.63%	7.80%
46	10.81%	7.92%
47	11.00%	8.04%
48	11.19%	8.17%
49	11.37%	8.30%
50	11.55%	8.43%
51	11.71%	8.54%
52	11.88%	8.62%
53	12.06%	8.68%
54	12.24%	8.69%
55	12.44%	8.67%
56	12.64%	8.58%
57	12.83%	8.43%
58	13.00%	8.70%
59	13.13%	8.99%
60	13.22%	8.99%
61	13.24%	8.99%
62	13.20%	8.99%
63	13.07%	8.99%
64	12.83%	8.99%
65	13.25%	8.99%
66 and thereafter	13.69%	8.99%

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

Rate Group	Plan	Discount %	Average Entry Age
#2	Plan I (General)	99.37%	33
#2	Plan J (General)	98.38%	33
#2	Plan S (General)	97.70%	33



**City of San Juan Capistrano
Employer / Employee Contribution Rates
Effective Pay Period 15, July 6, 2018**

Employer Contribution Rates

Rate Group	Plan	Rate	
#2	I & J	Normal	13.19%
		UAAL	<u>21.72%</u>
		Total	34.91%
#2	S	Normal	10.35%
		UAAL	<u>21.72%</u>
		Total	32.07%
#2	U - PEPPRA	Normal	8.28%
		UAAL	<u>21.72%</u>
		Total	30.00%
#2	W – PEPPRA Alternative	Normal	6.68%
		UAAL	<u>21.72%</u>
		Total	28.40%

Employee Contribution Rates

Entry Age	Plan I (2.7% @ 55)	Plan J (2.7% @ 55)	Plan S (2.0% @ 57)
15	9.67%	9.21%	7.78%
16	9.67%	9.21%	7.78%
17	9.84%	9.37%	7.92%
18	10.01%	9.54%	8.06%
19	10.19%	9.70%	8.20%
20	10.37%	9.87%	8.35%
21	10.55%	10.05%	8.50%
22	10.73%	10.22%	8.64%
23	10.92%	10.40%	8.80%
24	11.12%	10.59%	8.95%
25	11.31%	10.77%	9.11%
26	11.51%	10.96%	9.27%
27	11.72%	11.15%	9.43%
28	11.92%	11.35%	9.60%
29	12.14%	11.55%	9.77%
30	12.35%	11.76%	9.94%
31	12.58%	11.97%	10.11%
32	12.80%	12.19%	10.29%
33	13.04%	12.41%	10.47%
34	13.28%	12.64%	10.66%
35	13.53%	12.87%	10.85%
36	13.79%	13.11%	11.04%
37	14.05%	13.34%	11.24%
38	14.33%	13.56%	11.45%
39	14.55%	13.77%	11.66%

<u>Entry Age</u>	<u>Plan I (2.7% @ 55)</u>	<u>Plan J (2.7% @ 55)</u>	<u>Plan S (2.0% @ 57)</u>
40	14.78%	13.98%	11.87%
41	15.01%	14.20%	12.10%
42	15.26%	14.43%	12.31%
43	15.53%	14.68%	12.51%
44	15.81%	14.92%	12.70%
45	16.11%	15.16%	12.90%
46	16.41%	15.37%	13.10%
47	16.67%	15.53%	13.31%
48	16.92%	15.62%	13.54%
49	17.07%	15.63%	13.77%
50	17.14%	15.55%	13.98%
51	17.14%	15.35%	14.18%
52	17.00%	14.95%	14.32%
53	16.70%	15.45%	14.41%
54	15.98%	15.98%	14.42%
55	15.98%	15.98%	14.34%
56	15.98%	15.98%	14.16%
57	15.98%	15.98%	13.79%
58	15.98%	15.98%	14.25%
59	15.98%	15.98%	14.74%
60	15.98%	15.98%	14.74%
61	15.98%	15.98%	14.74%
62	15.98%	15.98%	14.74%
63	15.98%	15.98%	14.74%
64	15.98%	15.98%	14.74%
65	15.98%	15.98%	14.74%
66 and thereafter	15.98%	15.98%	14.74%

<u>Entry Age</u>	<u>Plan U (2.5% @ 67)</u> <u>PEPRA</u>	<u>Plan W (1.62% @</u> <u>65)</u>
15	6.79%	4.69%
16	6.79%	4.69%
17	6.48%	4.78%
18	6.15%	4.86%
19	6.26%	4.95%
20	6.37%	5.04%
21	6.48%	5.13%
22	6.60%	5.22%
23	6.72%	5.31%
24	6.84%	5.40%
25	6.96%	5.50%
26	7.08%	5.59%
27	7.21%	5.69%
28	7.33%	5.79%
29	7.46%	5.90%
30	7.59%	6.00%
31	7.73%	6.11%
32	7.87%	6.21%
33	8.00%	6.32%
34	8.14%	6.44%
35	8.29%	6.55%
36	8.43%	6.67%
37	8.58%	6.79%
38	8.74%	6.92%
39	8.89%	7.05%
40	9.05%	7.18%
41	9.21%	7.32%
42	9.38%	7.45%
43	9.55%	7.57%
44	9.72%	7.69%
45	9.90%	7.81%
46	10.08%	7.94%
47	10.27%	8.07%
48	10.47%	8.21%
49	10.66%	8.36%
50	10.83%	8.50%
51	11.00%	8.62%
52	11.18%	8.72%
53	11.36%	8.79%
54	11.55%	8.82%
55	11.75%	8.79%
56	11.96%	8.72%
57	12.16%	8.54%
58	12.34%	8.83%
59	12.48%	9.13%
60	12.58%	9.13%
61	12.61%	9.13%
62	12.58%	9.13%
63	12.47%	9.13%
64	12.22%	9.13%
65	12.63%	9.13%
66 and thereafter	13.06%	9.13%

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

Rate Group	Plan	Discount %	Average Entry Age
#2	Plan I (General)	99.00%	37
#2	Plan J (General)	97.47%	37
#2	Plan S (General)	96.72%	37



The City of San Juan Capistrano Employer/Employee Rates
Effective pay period 15, July 7, 2017

EMPLOYER CONTRIBUTION RATES – Rate Group 2

PLAN	ER RATE	PLAN	ER RATE	PLAN	ER RATE	PLAN	ER RATE
I & J - Normal	13.19%	S - Normal	11.40%	U – Normal	8.35%	W – Normal	6.68%
UAAL	22.45%	UAAL	22.45%	UAAL	22.45%	UAAL	22.45%
Total	35.64%	Total	33.85%	Total	30.80%	Total	29.18%

EMPLOYEE CONTRIBUTION RATES – Rate Group 2

Entry Age	PLAN I (2.7% @ 55)	PLAN J (2.7% @ 55)	PLAN S (2.0% @ 57)	PLAN U – PEPRA (2.5% @ 67)	PLAN W – PEPRA COMPLIANT (1.62% @ 65)
16	9.66	9.20	7.83	6.87	4.69
17	9.83	9.37	7.96	6.55	4.78
18	10.01	9.53	8.11	6.22	4.86
19	10.18	9.70	8.25	6.33	4.95
20	10.36	9.87	8.39	6.44	5.04
21	10.54	10.04	8.54	6.56	5.13
22	10.73	10.22	8.69	6.67	5.22
23	10.92	10.40	8.85	6.79	5.31
24	11.11	10.58	9.00	6.91	5.40
25	11.31	10.77	9.16	7.04	5.50
26	11.51	10.96	9.32	7.16	5.59
27	11.71	11.15	9.48	7.29	5.69
28	11.92	11.35	9.65	7.42	5.79
29	12.13	11.55	9.82	7.55	5.90
30	12.35	11.75	9.99	7.68	6.00
31	12.57	11.96	10.17	7.82	6.11
32	12.80	12.18	10.35	7.96	6.21
33	13.03	12.40	10.53	8.10	6.32
34	13.27	12.63	10.72	8.24	6.44
35	13.52	12.86	10.91	8.38	6.55
36	13.78	13.11	11.10	8.53	6.67
37	14.04	13.34	11.30	8.68	6.79
38	14.32	13.55	11.51	8.84	6.92
39	14.54	13.76	11.72	8.99	7.05
40	14.77	13.97	11.94	9.15	7.18
41	15.01	14.19	12.16	9.32	7.32
42	15.26	14.42	12.38	9.48	7.45
43	15.52	14.67	12.58	9.66	7.57
44	15.80	14.92	12.77	9.83	7.69
45	16.11	15.15	12.97	10.01	7.81
46	16.40	15.36	13.17	10.20	7.94
47	16.66	15.52	13.39	10.39	8.07
48	16.91	15.61	13.61	10.59	8.21
49	17.06	15.62	13.84	10.78	8.36
50	17.13	15.54	14.06	10.96	8.50
51	17.13	15.34	14.26	11.13	8.62
52	16.99	14.94	14.40	11.30	8.72
53	16.69	15.44	14.49	11.49	8.79
54	15.97	15.97	14.50	11.68	8.82
55	15.97	15.97	14.42	11.89	8.79
56	15.97	15.97	14.24	12.10	8.72
57	15.97	15.97	13.87	12.30	8.54
58	15.97	15.97	14.33	12.48	8.83
59	15.97	15.97	14.82	12.63	9.13
60 *	15.97	15.97	14.82	12.72	9.13

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%	36
Plan J (General)	97.38%	36
Plan S (General)	96.37%	36
Plan U (General)	94.77%	36
Plan W (General)	96.75%	36

*For EE rates above age 60, please contact OCERS or your employers HR/Payroll department
View OCERS 2015 Actuarial Valuation online at: www.ocers.org/sites/main/files/file-attachments/2015actuarialvaluation_0.pdf