



**Orange County Fire Authority
 Employer Contribution Rates
 Effective Pay Period 15, June 30, 2023**

Rate Group	Plan	Rate	
#10	J (General)	Normal	15.25%
		UAAL	<u>9.37%</u>
		Total	24.62%
#10	N (General)	Normal	16.98%
		UAAL	<u>9.37%</u>
		Total	26.35%
#10	U - PEPRA (General)	Normal	9.87%
		UAAL	<u>9.37%</u>
		Total	19.24%
#8	F (Safety)	Normal	27.09%
		UAAL	<u>12.35%</u>
		Total	39.44%
#8	R (Safety)	Normal	26.65%
		UAAL	<u>12.35%</u>
		Total	39.00%
#8	V - PEPRA (Safety)	Normal	15.29%
		UAAL	<u>12.35%</u>
		Total	27.64%



**Orange County Fire Authority
Employee Contribution Rates
Effective Pay Period 15, June 30, 2023**

Entry Age	General			Safety		
	Plan J (2.7% @ 55)	Plan N (2.0% @ 55)	Plan U - PEPRA (2.5% @ 67)	Plan F (3.0% @ 50)	Plan R (3.0% @ 55)	Plan V - PEPRA (2.7% @ 57)
15	9.92%	7.98%	7.90%	14.79%	14.87%	12.74%
16	9.92%	7.98%	7.90%	14.79%	14.87%	12.74%
17	10.10%	8.13%	7.55%	15.00%	15.08%	12.92%
18	10.28%	8.27%	7.18%	15.21%	15.29%	13.10%
19	10.46%	8.42%	7.31%	15.43%	15.51%	13.29%
20	10.64%	8.57%	7.44%	15.65%	15.74%	13.48%
21	10.83%	8.72%	7.57%	15.88%	15.96%	13.67%
22	11.02%	8.87%	7.71%	16.11%	16.20%	13.86%
23	11.21%	9.03%	7.85%	16.35%	16.43%	14.06%
24	11.41%	9.19%	7.99%	16.59%	16.68%	14.26%
25	11.61%	9.35%	8.13%	16.84%	16.93%	14.46%
26	11.82%	9.51%	8.27%	17.09%	17.18%	14.67%
27	12.02%	9.68%	8.42%	17.35%	17.44%	14.88%
28	12.24%	9.85%	8.57%	17.62%	17.72%	15.10%
29	12.46%	10.02%	8.72%	17.90%	18.00%	15.32%
30	12.68%	10.20%	8.88%	18.19%	18.29%	15.54%
31	12.90%	10.38%	9.03%	18.49%	18.59%	15.77%
32	13.14%	10.56%	9.19%	18.80%	18.90%	16.01%
33	13.38%	10.75%	9.35%	19.12%	19.22%	16.25%
34	13.62%	10.94%	9.52%	19.44%	19.54%	16.51%
35	13.88%	11.14%	9.69%	19.76%	19.87%	16.76%
36	14.14%	11.34%	9.86%	20.11%	20.21%	17.03%
37	14.40%	11.54%	10.03%	20.48%	20.59%	17.31%
38	14.65%	11.75%	10.21%	20.85%	20.96%	17.60%
39	14.90%	11.97%	10.39%	21.19%	21.30%	17.90%
40	15.15%	12.19%	10.58%	21.43%	21.55%	18.20%
41	15.38%	12.42%	10.77%	21.58%	21.69%	18.51%
42	15.63%	12.65%	10.96%	21.61%	21.73%	18.82%
43	15.88%	12.87%	11.16%	21.54%	21.65%	19.16%
44	16.14%	13.09%	11.36%	21.36%	21.48%	19.52%
45	16.38%	13.30%	11.57%	21.06%	21.17%	19.87%
46	16.59%	13.51%	11.79%	20.61%	20.72%	20.20%
47	16.74%	13.73%	12.01%	19.96%	20.06%	20.45%
48	16.82%	13.95%	12.24%	20.59%	20.70%	20.60%
49	16.82%	14.18%	12.47%	21.26%	21.37%	20.65%
50	16.71%	14.39%	12.70%	21.26%	21.37%	20.60%
51	16.47%	14.57%	12.91%	21.26%	21.37%	20.45%



**Orange County Fire Authority
 Employee Contribution Rates
 Effective Pay Period 15, June 30, 2023
 (Continued)**

Entry Age	General			Safety		
	Plan J (2.7% @ 55)	Plan N (2.0% @ 55)	Plan U - PEPRA (2.5% @ 67)	Plan F (3.0% @ 50)	Plan R (3.0% @ 55)	Plan V - PEPRA (2.7% @ 57)
52	16.12%	14.70%	13.13%	21.26%	21.37%	20.19%
53	16.64%	14.78%	13.34%	21.26%	21.37%	19.79%
54	17.19%	14.77%	13.56%	21.26%	21.37%	19.23%
55	17.19%	14.67%	13.79%	21.26%	21.37%	19.85%
56	17.19%	14.47%	14.03%	21.26%	21.37%	20.49%
57	17.19%	14.15%	14.25%	21.26%	21.37%	20.49%
58	17.19%	14.62%	14.45%	21.26%	21.37%	20.49%
59	17.19%	15.10%	14.59%	21.26%	21.37%	20.49%
60	17.19%	15.10%	14.69%	21.26%	21.37%	20.49%
61	17.19%	15.10%	14.72%	21.26%	21.37%	20.49%
62	17.19%	15.10%	14.66%	21.26%	21.37%	20.49%
63	17.19%	15.10%	14.52%	21.26%	21.37%	20.49%
64	17.19%	15.10%	14.30%	21.26%	21.37%	20.49%
65	17.19%	15.10%	14.77%	21.26%	21.37%	20.49%
66 and thereafter	17.19%	15.10%	15.26%	21.26%	21.37%	20.49%

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

Rate Group	Plan	Discounted Percentage	Average Entry Age
#10	Plan J (General)	99.13%	33
#10	Plan N (General)	98.52%	33
#8	Plan F (Safety)	99.87%	29
#8	Plan R (Safety)	99.80%	29



**Orange County Fire Authority
 Employer Contribution Rates
 Effective Pay Period 15, July 1, 2022**

Rate Group	Plan	Rate	
#10	J (General)	Normal	15.22%
		UAAL	<u>11.49%</u>
		Total	26.71%
#10	N (General)	Normal	16.83%
		UAAL	<u>11.49%</u>
		Total	28.32%
#10	U - PEPRA (General)	Normal	9.82%
		UAAL	<u>11.49%</u>
		Total	21.31%
#8	F (Safety)	Normal	27.31%
		UAAL	<u>16.36%</u>
		Total	43.67%
#8	R (Safety)	Normal	27.25%
		UAAL	<u>16.36%</u>
		Total	43.61%
#8	V - PEPRA (Safety)	Normal	15.11%
		UAAL	<u>16.36%</u>
		Total	31.47%



**Orange County Fire Authority
Employee Contribution Rates
Effective Pay Period 15, July 1, 2022**

Entry Age	General			Safety		
	Plan J (2.7% @ 55)	Plan N (2.0% @ 55)	Plan U - PEPR (2.5% @ 67)	Plan F (3.0% @ 50)	Plan R (3.0% @ 55)	Plan V - PEPR (2.7% @ 57)
15	9.87%	7.70%	7.78%	14.66%	14.48%	12.57%
16	9.87%	7.70%	7.78%	14.66%	14.48%	12.57%
17	10.05%	7.83%	7.44%	14.87%	14.69%	12.75%
18	10.22%	7.97%	7.08%	15.08%	14.90%	12.93%
19	10.40%	8.11%	7.20%	15.30%	15.11%	13.11%
20	10.59%	8.26%	7.33%	15.52%	15.33%	13.30%
21	10.77%	8.40%	7.46%	15.75%	15.55%	13.49%
22	10.96%	8.55%	7.60%	15.97%	15.78%	13.68%
23	11.16%	8.70%	7.73%	16.21%	16.01%	13.87%
24	11.35%	8.85%	7.87%	16.45%	16.24%	14.07%
25	11.55%	9.01%	8.01%	16.69%	16.49%	14.27%
26	11.76%	9.17%	8.15%	16.95%	16.74%	14.48%
27	11.96%	9.33%	8.30%	17.21%	16.99%	14.68%
28	12.18%	9.49%	8.45%	17.47%	17.26%	14.90%
29	12.39%	9.66%	8.60%	17.75%	17.53%	15.12%
30	12.61%	9.83%	8.75%	18.04%	17.81%	15.34%
31	12.84%	10.00%	8.90%	18.33%	18.11%	15.57%
32	13.07%	10.18%	9.06%	18.65%	18.41%	15.80%
33	13.31%	10.36%	9.22%	18.96%	18.72%	16.04%
34	13.55%	10.55%	9.38%	19.27%	19.04%	16.29%
35	13.81%	10.73%	9.55%	19.59%	19.35%	16.54%
36	14.07%	10.93%	9.72%	19.94%	19.69%	16.81%
37	14.32%	11.12%	9.89%	20.31%	20.06%	17.08%
38	14.58%	11.33%	10.06%	20.67%	20.42%	17.36%
39	14.83%	11.53%	10.24%	21.01%	20.75%	17.66%
40	15.07%	11.75%	10.43%	21.25%	20.99%	17.96%
41	15.31%	11.97%	10.61%	21.39%	21.13%	18.26%
42	15.55%	12.19%	10.80%	21.43%	21.16%	18.57%
43	15.80%	12.41%	11.00%	21.36%	21.09%	18.90%
44	16.06%	12.62%	11.20%	21.18%	20.92%	19.26%
45	16.30%	12.82%	11.41%	20.88%	20.62%	19.61%
46	16.51%	13.03%	11.62%	20.43%	20.18%	19.94%
47	16.65%	13.23%	11.84%	19.79%	19.54%	20.18%
48	16.74%	13.45%	12.06%	20.42%	20.16%	20.33%
49	16.73%	13.67%	12.29%	21.08%	20.82%	20.37%
50	16.62%	13.87%	12.51%	21.08%	20.82%	20.32%
51	16.39%	14.05%	12.73%	21.08%	20.82%	20.18%



**Orange County Fire Authority
 Employee Contribution Rates
 Effective Pay Period 15, July 1, 2022
 (Continued)**

Entry Age	General			Safety		
	Plan J (2.7% @ 55)	Plan N (2.0% @ 55)	Plan U - PEPRA (2.5% @ 67)	Plan F (3.0% @ 50)	Plan R (3.0% @ 55)	Plan V - PEPRA (2.7% @ 57)
52	16.03%	14.17%	12.94%	21.08%	20.82%	19.92%
53	16.56%	14.24%	13.15%	21.08%	20.82%	19.53%
54	17.10%	14.24%	13.37%	21.08%	20.82%	18.98%
55	17.10%	14.14%	13.59%	21.08%	20.82%	19.58%
56	17.10%	13.95%	13.83%	21.08%	20.82%	20.22%
57	17.10%	13.64%	14.04%	21.08%	20.82%	20.22%
58	17.10%	14.09%	14.24%	21.08%	20.82%	20.22%
59	17.10%	14.56%	14.38%	21.08%	20.82%	20.22%
60	17.10%	14.56%	14.48%	21.08%	20.82%	20.22%
61	17.10%	14.56%	14.51%	21.08%	20.82%	20.22%
62	17.10%	14.56%	14.45%	21.08%	20.82%	20.22%
63	17.10%	14.56%	14.31%	21.08%	20.82%	20.22%
64	17.10%	14.56%	14.10%	21.08%	20.82%	20.22%
65	17.10%	14.56%	14.55%	21.08%	20.82%	20.22%
66 and thereafter	17.10%	14.56%	15.04%	21.08%	20.82%	20.22%

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

Rate Group	Plan	Discounted Percentage	Average Entry Age
#10	Plan J (General)	99.10%	33
#10	Plan N (General)	98.19%	33
#8	Plan F (Safety)	99.86%	29
#8	Plan R (Safety)	99.77%	29



**Orange County Fire Authority
 Employer Contribution Rates
 Effective Pay Period 15, July 2, 2021**

Rate Group	Plan	Rate	
#10	J (General)	Normal	14.75%
		UAAL	<u>14.06%</u>
		Total	28.81%
#10	N (General)	Normal	13.68%
		UAAL	<u>14.06%</u>
		Total	27.74%
#10	U - PEPRA (General)	Normal	10.05%
		UAAL	<u>14.06%</u>
		Total	24.11%
#8	F (Safety)	Normal	27.48%
		UAAL	<u>23.79%</u>
		Total	51.27%
#8	R (Safety)	Normal	25.77%
		UAAL	<u>23.79%</u>
		Total	49.56%
#8	V - PEPRA (Safety)	Normal	15.66%
		UAAL	<u>23.79%</u>
		Total	39.45%



**Orange County Fire Authority
Employee Contribution Rates
Effective Pay Period 15, July 2, 2021**

Entry Age	General			Safety		
	Plan J (2.7% @ 55)	Plan N (2.0% @ 55)	Plan U - PEPRA (2.5% @ 67)	Plan F (3.0% @ 50)	Plan R (3.0% @ 55)	Plan V - PEPRA (2.7% @ 57)
15	10.05%	7.69%	8.20%	15.06%	14.70%	13.24%
16	10.05%	7.69%	8.20%	15.06%	14.70%	13.24%
17	10.21%	7.81%	7.82%	15.26%	14.89%	13.42%
18	10.38%	7.94%	7.43%	15.46%	15.09%	13.59%
19	10.54%	8.06%	7.55%	15.67%	15.29%	13.77%
20	10.71%	8.19%	7.67%	15.87%	15.49%	13.95%
21	10.88%	8.32%	7.80%	16.09%	15.70%	14.13%
22	11.06%	8.46%	7.92%	16.30%	15.91%	14.32%
23	11.23%	8.59%	8.05%	16.52%	16.12%	14.50%
24	11.41%	8.73%	8.18%	16.75%	16.34%	14.69%
25	11.60%	8.87%	8.31%	16.98%	16.57%	14.89%
26	11.78%	9.01%	8.45%	17.21%	16.80%	15.09%
27	11.97%	9.16%	8.58%	17.45%	17.03%	15.29%
28	12.17%	9.30%	8.72%	17.70%	17.27%	15.49%
29	12.36%	9.45%	8.86%	17.96%	17.52%	15.70%
30	12.57%	9.60%	9.00%	18.22%	17.78%	15.91%
31	12.77%	9.76%	9.15%	18.50%	18.05%	16.13%
32	12.99%	9.92%	9.30%	18.77%	18.32%	16.35%
33	13.20%	10.08%	9.44%	19.04%	18.58%	16.58%
34	13.43%	10.24%	9.60%	19.31%	18.84%	16.82%
35	13.66%	10.41%	9.75%	19.59%	19.12%	17.06%
36	13.89%	10.58%	9.91%	19.89%	19.41%	17.31%
37	14.12%	10.76%	10.07%	20.21%	19.72%	17.56%
38	14.33%	10.94%	10.23%	20.52%	20.03%	17.83%
39	14.53%	11.12%	10.40%	20.83%	20.33%	18.10%
40	14.73%	11.31%	10.57%	21.07%	20.57%	18.36%
41	14.94%	11.51%	10.74%	21.27%	20.75%	18.62%
42	15.16%	11.69%	10.92%	21.38%	20.86%	18.90%
43	15.40%	11.87%	11.10%	21.40%	20.88%	19.19%
44	15.64%	12.03%	11.29%	21.33%	20.82%	19.51%
45	15.86%	12.20%	11.48%	21.13%	20.62%	19.82%
46	16.05%	12.38%	11.67%	20.73%	20.23%	20.13%
47	16.19%	12.56%	11.88%	19.99%	19.51%	20.38%
48	16.27%	12.75%	12.09%	20.62%	20.13%	20.57%
49	16.27%	12.95%	12.28%	21.29%	20.78%	20.70%
50	16.17%	13.13%	12.47%	21.29%	20.78%	20.74%
51	15.95%	13.30%	12.65%	21.29%	20.78%	20.70%



**Orange County Fire Authority
Employee Contribution Rates
Effective Pay Period 15, July 2, 2021
(Continued)**

Entry Age	General			Safety		
	Plan J (2.7% @ 55)	Plan N (2.0% @ 55)	Plan U - PEPRA (2.5% @ 67)	Plan F (3.0% @ 50)	Plan R (3.0% @ 55)	Plan V - PEPRA (2.7% @ 57)
52	15.56%	13.41%	12.83%	21.29%	20.78%	20.54%
53	16.06%	13.48%	13.02%	21.29%	20.78%	20.20%
54	16.59%	13.47%	13.22%	21.29%	20.78%	19.56%
55	16.59%	13.39%	13.43%	21.29%	20.78%	20.17%
56	16.59%	13.21%	13.65%	21.29%	20.78%	20.82%
57	16.59%	12.89%	13.86%	21.29%	20.78%	20.82%
58	16.59%	13.31%	14.04%	21.29%	20.78%	20.82%
59	16.59%	13.74%	14.18%	21.29%	20.78%	20.82%
60	16.59%	13.74%	14.28%	21.29%	20.78%	20.82%
61	16.59%	13.74%	14.30%	21.29%	20.78%	20.82%
62	16.59%	13.74%	14.25%	21.29%	20.78%	20.82%
63	16.59%	13.74%	14.11%	21.29%	20.78%	20.82%
64	16.59%	13.74%	13.86%	21.29%	20.78%	20.82%
65	16.59%	13.74%	14.31%	21.29%	20.78%	20.82%
66 and thereafter	16.59%	13.74%	14.78%	21.29%	20.78%	20.82%

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

Rate Group	Plan	Discounted Percentage	Average Entry Age
#10	Plan J (General)	98.71%	33
#10	Plan N (General)	97.70%	33
#8	Plan F (Safety)	99.66%	29
#8	Plan R (Safety)	99.33%	29



**Orange County Fire Authority
Employer Contribution Rates
Effective Pay Period 15, July 3, 2020**

Rate Group	Plan	Rate	
#10	I & J (General)	Normal	14.71%
		UAAL	<u>14.96%</u>
		Total	29.67%
#10	N (General)	Normal	13.50%
		UAAL	<u>14.96%</u>
		Total	28.46%
#10	U - PEPRA (General)	Normal	10.16%
		UAAL	<u>14.96%</u>
		Total	25.12%
#8	F (Safety)	Normal	26.97%
		UAAL	<u>23.84%</u>
		Total	50.81%
#8	R (Safety)	Normal	21.83%
		UAAL	<u>23.84%</u>
		Total	45.67%
#8	V - PEPRA (Safety)	Normal	15.27%
		UAAL	<u>23.84%</u>
		Total	39.11%



**Orange County Fire Authority
Employee Contribution Rates
Effective Pay Period 15, July 3, 2020**

Entry Age	General				Safety		
	Plan I (2.7% @ 55)	Plan J (2.7% @ 55)	Plan N (2.0% @ 55)	Plan U - PEPR (2.5% @ 67)	Plan F (3.0% @ 50)	Plan R (3.0% @ 55)	Plan V - PEPR (2.7% @ 57)
15	10.52%	10.06%	7.71%	8.20%	15.03%	14.24%	12.95%
16	10.52%	10.06%	7.71%	8.20%	15.03%	14.24%	12.95%
17	10.69%	10.22%	7.83%	7.82%	15.23%	14.43%	13.12%
18	10.86%	10.38%	7.96%	7.43%	15.43%	14.62%	13.29%
19	11.03%	10.55%	8.09%	7.55%	15.63%	14.81%	13.47%
20	11.21%	10.72%	8.22%	7.67%	15.84%	15.01%	13.64%
21	11.39%	10.89%	8.35%	7.80%	16.05%	15.21%	13.82%
22	11.57%	11.06%	8.48%	7.92%	16.27%	15.41%	14.00%
23	11.76%	11.24%	8.62%	8.05%	16.49%	15.62%	14.19%
24	11.95%	11.42%	8.75%	8.18%	16.71%	15.83%	14.37%
25	12.14%	11.61%	8.89%	8.31%	16.94%	16.05%	14.56%
26	12.34%	11.79%	9.04%	8.45%	17.17%	16.27%	14.75%
27	12.54%	11.98%	9.18%	8.58%	17.41%	16.50%	14.95%
28	12.74%	12.18%	9.33%	8.72%	17.66%	16.73%	15.15%
29	12.95%	12.38%	9.48%	8.86%	17.92%	16.97%	15.36%
30	13.16%	12.58%	9.63%	9.01%	18.18%	17.22%	15.56%
31	13.38%	12.78%	9.78%	9.15%	18.46%	17.48%	15.78%
32	13.60%	13.00%	9.94%	9.30%	18.73%	17.74%	15.99%
33	13.83%	13.21%	10.10%	9.45%	19.00%	18.00%	16.22%
34	14.07%	13.44%	10.27%	9.60%	19.26%	18.25%	16.45%
35	14.31%	13.67%	10.44%	9.75%	19.54%	18.52%	16.68%
36	14.56%	13.91%	10.61%	9.91%	19.84%	18.80%	16.93%
37	14.83%	14.13%	10.78%	10.07%	20.16%	19.10%	17.18%
38	15.10%	14.34%	10.96%	10.23%	20.48%	19.40%	17.44%
39	15.31%	14.54%	11.15%	10.40%	20.78%	19.69%	17.70%
40	15.53%	14.74%	11.34%	10.57%	21.03%	19.92%	17.96%
41	15.75%	14.95%	11.54%	10.74%	21.22%	20.10%	18.21%
42	15.99%	15.18%	11.72%	10.92%	21.33%	20.21%	18.48%
43	16.25%	15.41%	11.90%	11.10%	21.35%	20.23%	18.77%
44	16.52%	15.65%	12.06%	11.29%	21.29%	20.17%	19.08%
45	16.81%	15.87%	12.23%	11.48%	21.08%	19.97%	19.39%
46	17.10%	16.07%	12.41%	11.68%	20.69%	19.60%	19.68%
47	17.34%	16.21%	12.59%	11.88%	19.95%	18.90%	19.93%
48	17.57%	16.29%	12.79%	12.09%	20.58%	19.50%	20.12%
49	17.69%	16.28%	12.98%	12.29%	21.24%	20.12%	20.24%
50	17.77%	16.18%	13.17%	12.47%	21.24%	20.12%	20.28%
51	17.73%	15.96%	13.33%	12.65%	21.24%	20.12%	20.25%



**Orange County Fire Authority
 Employee Contribution Rates
 Effective Pay Period 15, July 3, 2020
 (Continued)**

Entry Age	General				Safety		
	Plan I (2.7% @ 55)	Plan J (2.7% @ 55)	Plan N (2.0% @ 55)	Plan U - PEPRA (2.5% @ 67)	Plan F (3.0% @ 50)	Plan R (3.0% @ 55)	Plan V - PEPRA (2.7% @ 57)
52	17.58%	15.57%	13.45%	12.83%	21.24%	20.12%	20.09%
53	17.27%	16.08%	13.51%	13.02%	21.24%	20.12%	19.76%
54	16.62%	16.61%	13.51%	13.22%	21.24%	20.12%	19.13%
55	16.62%	16.61%	13.43%	13.44%	21.24%	20.12%	19.73%
56	16.62%	16.61%	13.24%	13.65%	21.24%	20.12%	20.37%
57	16.62%	16.61%	12.92%	13.86%	21.24%	20.12%	20.37%
58	16.62%	16.61%	13.34%	14.05%	21.24%	20.12%	20.37%
59	16.62%	16.61%	13.78%	14.19%	21.24%	20.12%	20.37%
60	16.62%	16.61%	13.78%	14.28%	21.24%	20.12%	20.37%
61	16.62%	16.61%	13.78%	14.30%	21.24%	20.12%	20.37%
62	16.62%	16.61%	13.78%	14.25%	21.24%	20.12%	20.37%
63	16.62%	16.61%	13.78%	14.12%	21.24%	20.12%	20.37%
64	16.62%	16.61%	13.78%	13.86%	21.24%	20.12%	20.37%
65	16.62%	16.61%	13.78%	14.31%	21.24%	20.12%	20.37%
66 and thereafter	16.62%	16.61%	13.78%	14.79%	21.24%	20.12%	20.37%

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

Rate Group	Plan	Discounted Percentage	Average Entry Age
#10	Plan I (General)	n/a	n/a
#10	Plan J (General)	98.62%	32
#10	Plan N (General)	97.50%	32
#8	Plan F (Safety)	99.64%	29
#8	Plan R (Safety)	99.43%	29



**Orange County Fire Authority
 Employer / Employee Contribution Rates
 Effective Pay Period 15, July 5, 2019**

Employer Contribution Rates

Rate Group	Plan	Rate	
#10	I & J (General)	Normal	14.72%
		UAAL	<u>15.74%</u>
		Total	30.46%
#10	M & N (General)	Normal	13.46%
		UAAL	<u>15.74%</u>
		Total	29.20%
#10	U (General) – PEPR	Normal	10.41%
		UAAL	<u>15.74%</u>
		Total	26.15%
#8	E & F (Safety)	Normal	27.24%
		UAAL	<u>20.80%</u>
		Total	48.04%
#8	Q & R (Safety)	Normal	21.97%
		UAAL	<u>20.80%</u>
		Total	42.77%
#8	V (Safety) – PEPR	Normal	15.44%
		UAAL	<u>20.80%</u>
		Total	36.24%

Employee Contribution Rates

Entry Age	PLAN E (3.0% @ 50)	PLAN F (3.0% @ 50)	PLAN R (3.0% @ 55)	PLAN V (2.7% @ 57)
	Safety	Safety	Safety	Safety - PEPRA
15	11.11%	15.01%	14.21%	13.13%
16	11.11%	15.01%	14.21%	13.13%
17	11.26%	15.21%	14.39%	13.30%
18	11.41%	15.41%	14.58%	13.47%
19	11.56%	15.61%	14.77%	13.65%
20	11.71%	15.82%	14.97%	13.83%
21	11.87%	16.03%	15.17%	14.01%
22	12.03%	16.25%	15.37%	14.19%
23	12.19%	16.47%	15.58%	14.38%
24	12.36%	16.69%	15.79%	14.56%
25	12.53%	16.92%	16.01%	14.76%
26	12.70%	17.15%	16.23%	14.95%
27	12.88%	17.39%	16.46%	15.15%
28	13.07%	17.64%	16.69%	15.35%
29	13.26%	17.90%	16.93%	15.56%
30	13.45%	18.16%	17.18%	15.77%
31	13.66%	18.44%	17.44%	15.99%
32	13.87%	18.71%	17.70%	16.21%
33	14.09%	18.97%	17.95%	16.44%
34	14.29%	19.24%	18.20%	16.67%
35	14.50%	19.52%	18.47%	16.91%
36	14.73%	19.82%	18.75%	17.15%
37	14.97%	20.14%	19.06%	17.41%
38	15.23%	20.46%	19.35%	17.67%
39	15.52%	20.76%	19.64%	17.94%
40	15.77%	21.00%	19.87%	18.20%
41	16.01%	21.20%	20.05%	18.46%
42	16.19%	21.31%	20.16%	18.73%
43	16.33%	21.33%	20.18%	19.03%
44	16.41%	21.26%	20.12%	19.34%
45	16.40%	21.06%	19.93%	19.65%
46	16.37%	20.66%	19.55%	19.95%
47	16.18%	19.93%	18.85%	20.20%
48	15.78%	20.56%	19.45%	20.39%
49	14.95%	21.22%	20.08%	20.52%
50	14.95%	21.22%	20.08%	20.56%
51	14.95%	21.22%	20.08%	20.52%
52	14.95%	21.22%	20.08%	20.36%
53	14.95%	21.22%	20.08%	20.02%
54	14.95%	21.22%	20.08%	19.38%
55	14.95%	21.22%	20.08%	19.99%
56	14.95%	21.22%	20.08%	20.64%
57	14.95%	21.22%	20.08%	20.64%
58	14.95%	21.22%	20.08%	20.64%
59	14.95%	21.22%	20.08%	20.64%
60	14.95%	21.22%	20.08%	20.64%
61	14.95%	21.22%	20.08%	20.64%
62	14.95%	21.22%	20.08%	20.64%
63	14.95%	21.22%	20.08%	20.64%
64	14.95%	21.22%	20.08%	20.64%
65	14.95%	21.22%	20.08%	20.64%
66 and thereafter	14.95%	21.22%	20.08%	20.64%

<u>Entry Age</u>	<u>PLAN I (2.7% @ 55)</u>	<u>PLAN J (2.7% @ 55)</u>	<u>PLAN N (2.0% @ 55)</u>	<u>PLAN U (2.5% @ 67)</u>
	<u>General</u>	<u>General</u>	<u>General</u>	<u>General - PEPRA</u>
15	10.51%	10.06%	7.67%	8.30%
16	10.51%	10.06%	7.67%	8.30%
17	10.68%	10.22%	7.80%	7.92%
18	10.85%	10.38%	7.92%	7.52%
19	11.03%	10.55%	8.05%	7.64%
20	11.20%	10.72%	8.18%	7.77%
21	11.38%	10.89%	8.31%	7.89%
22	11.57%	11.07%	8.44%	8.02%
23	11.75%	11.24%	8.58%	8.15%
24	11.94%	11.42%	8.72%	8.28%
25	12.13%	11.61%	8.86%	8.42%
26	12.33%	11.79%	9.00%	8.55%
27	12.53%	11.98%	9.14%	8.69%
28	12.73%	12.18%	9.29%	8.83%
29	12.94%	12.38%	9.44%	8.97%
30	13.15%	12.58%	9.59%	9.11%
31	13.37%	12.79%	9.74%	9.26%
32	13.60%	13.00%	9.90%	9.41%
33	13.82%	13.22%	10.06%	9.56%
34	14.06%	13.44%	10.22%	9.72%
35	14.30%	13.67%	10.39%	9.87%
36	14.55%	13.91%	10.56%	10.03%
37	14.81%	14.13%	10.74%	10.19%
38	15.09%	14.34%	10.92%	10.36%
39	15.30%	14.54%	11.10%	10.53%
40	15.51%	14.74%	11.29%	10.70%
41	15.74%	14.96%	11.49%	10.87%
42	15.98%	15.18%	11.67%	11.05%
43	16.24%	15.41%	11.85%	11.24%
44	16.51%	15.65%	12.01%	11.43%
45	16.80%	15.87%	12.18%	11.62%
46	17.09%	16.07%	12.36%	11.82%
47	17.32%	16.21%	12.54%	12.02%
48	17.56%	16.29%	12.73%	12.23%
49	17.68%	16.28%	12.93%	12.44%
50	17.76%	16.18%	13.11%	12.63%
51	17.72%	15.96%	13.27%	12.80%
52	17.57%	15.58%	13.39%	12.99%
53	17.25%	16.08%	13.46%	13.18%
54	16.61%	16.61%	13.45%	13.38%
55	16.61%	16.61%	13.37%	13.60%
56	16.61%	16.61%	13.19%	13.82%
57	16.61%	16.61%	12.87%	14.03%
58	16.61%	16.61%	13.28%	14.22%
59	16.61%	16.61%	13.72%	14.36%
60	16.61%	16.61%	13.72%	14.45%
61	16.61%	16.61%	13.72%	14.48%
62	16.61%	16.61%	13.72%	14.43%
63	16.61%	16.61%	13.72%	14.29%
64	16.61%	16.61%	13.72%	14.03%
65	16.61%	16.61%	13.72%	14.49%
66 and thereafter	16.61%	16.61%	13.72%	14.96%

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

Rate Group	Plan	Discount %	Average Entry Age
#10	Plan I (General)	N/A	N/A
#10	Plan J (General)	98.53%	33
#10	Plan M (General)	N/A	N/A
#10	Plan N (General)	97.57%	33
#8	Plan E (Safety)	100%	30
#8	Plan F (Safety)	99.61%	30
#8	Plan Q (Safety)	N/A	N/A
#8	Plan R (Safety)	99.38%	30



**Orange County Fire Authority
 Employer / Employee Contribution Rates
 Effective Pay Period 15, July 6, 2018**

Employer Contribution Rates

Rate Group	Plan	Rate	
#10	I & J (General)	Normal	13.61%
		UAAL	<u>18.35%</u>
		Total	31.96%
#10	M & N (General)	Normal	12.64%
		UAAL	<u>18.35%</u>
		Total	30.99%
#10	U (General) – PEPR	Normal	8.99%
		UAAL	<u>18.35%</u>
		Total	27.34%
#8	E & F (Safety)	Normal	26.84%
		UAAL	<u>22.27%</u>
		Total	49.11%
#8	Q & R (Safety)	Normal	21.86%
		UAAL	<u>22.27%</u>
		Total	44.13%
#8	V (Safety) – PEPR	Normal	14.84%
		UAAL	<u>22.27%</u>
		Total	37.11%

Employee Contribution Rates

Entry Age	PLAN E (3.0% @ 50)	PLAN F (3.0% @ 50)	PLAN R (3.0% @ 55)	PLAN V (2.7% @ 57)
	Safety	Safety	Safety	Safety - PEPRA
15	10.53%	14.35%	13.65%	12.42%
16	10.53%	14.35%	13.65%	12.42%
17	10.67%	14.54%	13.83%	12.58%
18	10.81%	14.73%	14.01%	12.75%
19	10.95%	14.92%	14.20%	12.91%
20	11.09%	15.12%	14.38%	13.08%
21	11.24%	15.32%	14.58%	13.25%
22	11.39%	15.53%	14.77%	13.42%
23	11.55%	15.74%	14.97%	13.60%
24	11.70%	15.95%	15.17%	13.78%
25	11.86%	16.17%	15.38%	13.96%
26	12.03%	16.39%	15.59%	14.14%
27	12.20%	16.62%	15.81%	14.33%
28	12.37%	16.85%	16.03%	14.52%
29	12.55%	17.10%	16.26%	14.72%
30	12.74%	17.35%	16.50%	14.92%
31	12.93%	17.61%	16.75%	15.12%
32	13.13%	17.87%	16.99%	15.33%
33	13.34%	18.12%	17.24%	15.54%
34	13.53%	18.37%	17.48%	15.76%
35	13.73%	18.64%	17.73%	15.99%
36	13.94%	18.92%	18.00%	16.22%
37	14.17%	19.23%	18.29%	16.46%
38	14.41%	19.53%	18.57%	16.71%
39	14.68%	19.82%	18.86%	16.96%
40	14.92%	20.07%	19.09%	17.20%
41	15.18%	20.28%	19.29%	17.45%
42	15.35%	20.41%	19.41%	17.71%
43	15.53%	20.46%	19.46%	17.98%
44	15.62%	20.39%	19.39%	18.28%
45	15.66%	20.14%	19.16%	18.57%
46	15.57%	19.71%	18.75%	18.87%
47	15.32%	18.99%	18.06%	19.11%
48	14.94%	19.61%	18.65%	19.33%
49	14.15%	20.26%	19.27%	19.47%
50	14.15%	20.26%	19.27%	19.54%
51	14.15%	20.26%	19.27%	19.50%
52	14.15%	20.26%	19.27%	19.30%
53	14.15%	20.26%	19.27%	18.94%
54	14.15%	20.26%	19.27%	18.33%
55	14.15%	20.26%	19.27%	18.93%
56	14.15%	20.26%	19.27%	19.56%
57	14.15%	20.26%	19.27%	19.56%
58	14.15%	20.26%	19.27%	19.56%
59	14.15%	20.26%	19.27%	19.56%
60	14.15%	20.26%	19.27%	19.56%
61	14.15%	20.26%	19.27%	19.56%
62	14.15%	20.26%	19.27%	19.56%
63	14.15%	20.26%	19.27%	19.56%
64	14.15%	20.26%	19.27%	19.56%
65	14.15%	20.26%	19.27%	19.56%
66 and thereafter	14.15%	20.26%	19.27%	19.56%

<u>Entry Age</u>	<u>PLAN I (2.7% @ 55)</u>	<u>PLAN J (2.7% @ 55)</u>	<u>PLAN N (2.0% @ 55)</u>	<u>PLAN U (2.5% @ 67)</u>
	<u>General</u>	<u>General</u>	<u>General</u>	<u>General - PEPRA</u>
15	9.68%	9.23%	6.90%	7.20%
16	9.68%	9.23%	6.90%	7.20%
17	9.86%	9.39%	7.02%	6.86%
18	10.03%	9.55%	7.14%	6.52%
19	10.21%	9.72%	7.27%	6.63%
20	10.39%	9.89%	7.40%	6.75%
21	10.57%	10.06%	7.53%	6.87%
22	10.75%	10.24%	7.66%	7.00%
23	10.94%	10.42%	7.80%	7.12%
24	11.14%	10.60%	7.93%	7.25%
25	11.33%	10.79%	8.07%	7.38%
26	11.53%	10.98%	8.21%	7.51%
27	11.74%	11.17%	8.36%	7.64%
28	11.95%	11.37%	8.51%	7.77%
29	12.16%	11.57%	8.66%	7.91%
30	12.38%	11.78%	8.81%	8.05%
31	12.60%	11.99%	8.96%	8.19%
32	12.83%	12.21%	9.12%	8.34%
33	13.06%	12.43%	9.28%	8.48%
34	13.30%	12.66%	9.45%	8.63%
35	13.55%	12.89%	9.62%	8.79%
36	13.81%	13.14%	9.79%	8.94%
37	14.08%	13.37%	9.96%	9.10%
38	14.35%	13.59%	10.15%	9.26%
39	14.57%	13.79%	10.33%	9.42%
40	14.80%	14.00%	10.52%	9.59%
41	15.04%	14.23%	10.72%	9.76%
42	15.29%	14.46%	10.91%	9.94%
43	15.56%	14.70%	11.09%	10.12%
44	15.84%	14.95%	11.26%	10.30%
45	16.14%	15.19%	11.43%	10.49%
46	16.44%	15.40%	11.61%	10.69%
47	16.70%	15.56%	11.80%	10.89%
48	16.95%	15.65%	12.00%	11.10%
49	17.10%	15.66%	12.20%	11.29%
50	17.17%	15.58%	12.39%	11.48%
51	17.17%	15.38%	12.57%	11.66%
52	17.03%	14.98%	12.70%	11.85%
53	16.73%	15.48%	12.77%	12.04%
54	16.01%	16.01%	12.78%	12.24%
55	16.01%	16.01%	12.71%	12.46%
56	16.01%	16.01%	12.55%	12.68%
57	16.01%	16.01%	12.23%	12.89%
58	16.01%	16.01%	12.63%	13.08%
59	16.01%	16.01%	13.06%	13.23%
60	16.01%	16.01%	13.06%	13.33%
61	16.01%	16.01%	13.06%	13.37%
62	16.01%	16.01%	13.06%	13.34%
63	16.01%	16.01%	13.06%	13.22%
64	16.01%	16.01%	13.06%	12.96%
65	16.01%	16.01%	13.06%	13.39%
66 and thereafter	16.01%	16.01%	13.06%	13.85%

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

Rate Group	Plan	Discount %	Average Entry Age
#10	Plan I (General)	N/A	N/A
#10	Plan J (General)	97.72%	34
#10	Plan M (General)	N/A	N/A
#10	Plan N (General)	96.41%	34
#8	Plan E (Safety)	100%	30
#8	Plan F (Safety)	99.51%	30
#8	Plan Q (Safety)	N/A	N/A
#8	Plan R (Safety)	99.30%	30

Orange County Fire Authority Employer/Employee Rates
Effective pay period 15, July 7, 2017

EMPLOYER CONTRIBUTION RATES – Rate Group 10 (General) Rate Group 8 (Safety)

<u>PLAN (General)</u>	<u>ER RATE</u>	<u>PLAN (General)</u>	<u>ER RATE</u>	<u>PLAN (General)</u>	<u>ER RATE</u>	<u>PLAN (Safety)</u>	<u>ER RATE</u>	<u>PLAN (Safety)</u>	<u>ER RATE</u>	<u>PLAN (Safety)</u>	<u>ER RATE</u>
I & J - Normal	13.44%	N- Normal	12.72%	U – Normal	8.81%	E & F – Normal	26.87%	R – Normal	22.10%	V – Normal	15.30%
UAAL	20.53%	UAAL	20.53%	UAAL	20.53%	UAAL	22.37%	UAAL	22.37%	UAAL	22.79%
Total	33.97%	Total	33.25%	Total	29.34%	Total	49.24%	Total	44.47%	Total	38.09%

Employee Contribution Rates - Rate Group 10 (General) Rate Group 8 (Safety)

Entry Age	PLAN I (2.7% @ 55) General	PLAN J (2.7% @ 55) General	PLAN N (2.0% @ 55) General	PLAN U – PEPRA (2.5% @ 67) General	PLAN E (3.0% @ 50) Safety	PLAN F (3.0% @ 50) Safety	PLAN R (3.0% @ 55) Safety	PLAN V - PEPRA (2.7% @ 57) Safety
16	9.67	9.21	6.85	7.18	10.50	14.33	13.66	12.81
17	9.84	9.37	6.97	6.85	10.64	14.51	13.84	12.98
18	10.01	9.54	7.09	6.51	10.78	14.71	14.02	13.15
19	10.19	9.70	7.22	6.62	10.92	14.90	14.21	13.32
20	10.37	9.87	7.34	6.74	11.07	15.10	14.40	13.49
21	10.55	10.05	7.47	6.86	11.21	15.30	14.59	13.67
22	10.74	10.22	7.61	6.98	11.36	15.50	14.78	13.84
23	10.93	10.40	7.74	7.11	11.52	15.71	14.98	14.03
24	11.12	10.59	7.88	7.23	11.67	15.92	15.18	14.21
25	11.31	10.77	8.01	7.36	11.83	16.14	15.39	14.40
26	11.51	10.96	8.15	7.49	12.00	16.36	15.60	14.59
27	11.72	11.16	8.30	7.63	12.17	16.59	15.82	14.78
28	11.93	11.35	8.44	7.76	12.34	16.83	16.05	14.98
29	12.14	11.55	8.59	7.90	12.52	17.07	16.28	15.18
30	12.36	11.76	8.74	8.04	12.70	17.32	16.52	15.39
31	12.58	11.97	8.90	8.18	12.90	17.58	16.76	15.59
32	12.81	12.19	9.05	8.32	13.10	17.83	17.01	15.81
33	13.04	12.41	9.21	8.47	13.31	18.09	17.25	16.03
34	13.28	12.64	9.38	8.62	13.49	18.34	17.49	16.26
35	13.53	12.87	9.54	8.77	13.69	18.61	17.75	16.49
36	13.79	13.11	9.71	8.93	13.90	18.89	18.02	16.73
37	14.05	13.34	9.89	9.08	14.13	19.19	18.31	16.98
38	14.33	13.56	10.07	9.25	14.38	19.49	18.59	17.23
39	14.55	13.77	10.25	9.41	14.65	19.79	18.87	17.49

*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

Entry Age	PLAN I (2.7% @ 55) General	PLAN J (2.7% @ 55) General	PLAN N (2.0% @ 55) General	PLAN U – PEPRA (2.5% @ 67) General	PLAN E (3.0% @ 50) Safety	PLAN F (3.0% @ 50) Safety	PLAN R (3.0% @ 55) Safety	PLAN V - PEPRA (2.7% @ 57) Safety
40	14.78	13.98	10.45	9.58	14.88	20.04	19.11	17.74
41	15.02	14.20	10.64	9.75	15.15	20.25	19.31	18.00
42	15.27	14.43	10.83	9.92	15.32	20.37	19.43	18.26
43	15.53	14.68	11.01	10.10	15.49	20.43	19.48	18.55
44	15.81	14.93	11.17	10.29	15.58	20.35	19.41	18.85
45	16.12	15.16	11.35	10.48	15.63	20.11	19.18	19.15
46	16.41	15.37	11.53	10.67	15.53	19.68	18.77	19.46
47	16.67	15.53	11.71	10.87	15.28	18.96	18.08	19.71
48	16.93	15.62	11.91	11.08	14.90	19.57	18.67	19.93
49	17.07	15.64	12.11	11.28	14.12	20.23	19.29	20.08
50	17.14	15.55	12.30	11.46	14.12	20.23	19.29	20.15
51	17.14	15.35	12.47	11.64	14.12	20.23	19.29	20.11
52	17.00	14.95	12.60	11.83	14.12	20.23	19.29	19.91
53	16.71	15.45	12.68	12.02	14.12	20.23	19.29	19.54
54	15.98	15.98	12.69	12.22	14.12	20.23	19.29	18.90
55	15.98	15.98	12.62	12.44	14.12	20.23	19.29	19.52
56	15.98	15.98	12.46	12.66	14.12	20.23	19.29	20.17
57	15.98	15.98	12.13	12.87	14.12	20.23	19.29	20.17
58	15.98	15.98	12.54	13.06	14.12	20.23	19.29	20.17
59	15.98	15.98	12.97	13.21	14.12	20.23	19.29	20.17
60 *	15.98	15.98	12.97	13.31	14.12	20.23	19.29	20.17

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>
Rate Group 10	Plan I (General)	n/a	33
	Plan J (General)	97.66%	33
	Plan N (General)	96.86%	33
	Plan U (General)	94.72%	33
Rate Group 8	Plan E (Safety)	100%	30
	Plan F (Safety)	99.48%	30
	Plan R (Safety)	99.27%	30
	Plan V (Safety)	98.97%	30

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

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