



**Orange County Public Law Library  
 Employer / Employee Contribution Rates  
 Effective Pay Period 15, June 30, 2023**

**Employer Contribution Rates**

<b>Rate Group</b>	<b>Plan</b>	<b>Rate</b>	
<b>#12</b>	<b>H *</b>	<b>Normal</b>	<b>13.79%</b>
		<b>UAAL</b>	<u><b>0.00%</b></u>
		<b>Total</b>	<b>13.79%</b>
<b>#12</b>	<b>U – PEPRA *</b>	<b>Normal</b>	<b>10.48%</b>
		<b>UAAL</b>	<u><b>0.00%</b></u>
		<b>Total</b>	<b>10.48%</b>

**\*Reverse Pickups:**

OCPLL bargaining units under the 2.5% at 55 and 2.5% at 67 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**

<b>Entry Age</b>	<b>Plan H (2.5% @ 55)</b>	<b>PEPRA</b>
		<b>Plan U (2.5% @ 67)</b>
15	9.71%	7.83%
16	9.71%	7.83%
17	9.88%	7.48%
18	10.05%	7.12%
19	10.23%	7.25%
20	10.41%	7.38%
21	10.59%	7.51%
22	10.78%	7.64%
23	10.97%	7.78%
24	11.16%	7.92%
25	11.36%	8.06%
26	11.56%	8.20%
27	11.76%	8.35%
28	11.97%	8.50%
29	12.18%	8.65%
30	12.40%	8.80%
31	12.62%	8.96%
32	12.85%	9.11%
33	13.08%	9.28%
34	13.32%	9.44%
35	13.57%	9.61%
36	13.83%	9.78%



**Orange County Public Law Library  
 Employer / Employee Contribution Rates  
 Effective Pay Period 15, June 30, 2023  
 (continued)**

**Employee Contribution Rates  
 (continued)**

<b>Entry Age</b>	<b>Plan H (2.5% @ 55)</b>	<b>PEPRA</b>
		<b>Plan U (2.5% @ 67)</b>
37	14.08%	9.95%
38	14.33%	10.13%
39	14.57%	10.31%
40	14.81%	10.49%
41	15.05%	10.68%
42	15.29%	10.87%
43	15.53%	11.07%
44	15.79%	11.27%
45	16.02%	11.48%
46	16.23%	11.69%
47	16.37%	11.91%
48	16.46%	12.14%
49	16.45%	12.36%
50	16.34%	12.59%
51	16.11%	12.81%
52	15.76%	13.02%
53	16.27%	13.23%
54	16.81%	13.45%
55	16.81%	13.68%
56	16.81%	13.91%
57	16.81%	14.13%
58	16.81%	14.33%
59	16.81%	14.47%
60	16.81%	14.57%
61	16.81%	14.60%
62	16.81%	14.54%
63	16.81%	14.40%
64	16.81%	14.18%
65	16.81%	14.64%
66 and thereafter	16.81%	15.13%

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

<b>Rate Group</b>	<b>Plan</b>	<b>Discounted Percentage</b>	<b>Average Entry Age</b>
<b>#12</b>	<b>Plan H (General)</b>	99.14%	40



**Orange County Public Law Library  
 Employer / Employee Contribution Rates  
 Effective Pay Period 15, July 1, 2022**

**Employer Contribution Rates**

<b>Rate Group</b>	<b>Plan</b>	<b>Rate</b>	
<b>#12</b>	<b>H *</b>	<b>Normal</b>	<b>13.88%</b>
		<b>UAAL</b>	<u>0.00%</u>
		<b>Total</b>	<b>13.88%</b>
<b>#12</b>	<b>U – PEPRA *</b>	<b>Normal</b>	<b>10.51%</b>
		<b>UAAL</b>	<u>0.00%</u>
		<b>Total</b>	<b>10.51%</b>

**\*Reverse Pickups:**

OCPLL bargaining units under the 2.5% at 55 and 2.5% at 67 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**

<b>Entry Age</b>	<b>Plan H (2.5% @ 55)</b>	<b>PEPRA</b>
		<b>Plan U (2.5% @ 67)</b>
15	9.64%	7.34%
16	9.64%	7.34%
17	9.81%	7.01%
18	9.99%	6.67%
19	10.16%	6.79%
20	10.34%	6.91%
21	10.52%	7.04%
22	10.71%	7.16%
23	10.90%	7.29%
24	11.09%	7.42%
25	11.28%	7.55%
26	11.48%	7.69%
27	11.69%	7.82%
28	11.89%	7.96%
29	12.10%	8.10%
30	12.32%	8.25%
31	12.54%	8.39%
32	12.77%	8.54%
33	13.00%	8.69%
34	13.24%	8.85%
35	13.49%	9.00%
36	13.74%	9.16%



**Orange County Public Law Library  
 Employer / Employee Contribution Rates  
 Effective Pay Period 15, July 1, 2022  
 (continued)**

**Employee Contribution Rates  
 (continued)**

<b>Entry Age</b>	<b>Plan H (2.5% @ 55)</b>	<b>PEPRA</b>
		<b>Plan U (2.5% @ 67)</b>
37	13.99%	9.32%
38	14.24%	9.49%
39	14.48%	9.66%
40	14.72%	9.83%
41	14.95%	10.01%
42	15.19%	10.19%
43	15.43%	10.37%
44	15.69%	10.56%
45	15.92%	10.75%
46	16.12%	10.95%
47	16.27%	11.16%
48	16.35%	11.37%
49	16.34%	11.59%
50	16.24%	11.80%
51	16.01%	12.00%
52	15.66%	12.20%
53	16.17%	12.40%
54	16.71%	12.60%
55	16.71%	12.81%
56	16.71%	13.04%
57	16.71%	13.24%
58	16.71%	13.42%
59	16.71%	13.56%
60	16.71%	13.65%
61	16.71%	13.68%
62	16.71%	13.63%
63	16.71%	13.49%
64	16.71%	13.29%
65	16.71%	13.72%
66 and thereafter	16.71%	14.18%

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

<b>Rate Group</b>	<b>Plan</b>	<b>Discounted Percentage</b>	<b>Average Entry Age</b>
<b>#12</b>	<b>Plan H (General)</b>	99.23%	41



**Orange County Public Law Library  
Employer / Employee Contribution Rates  
Effective Pay Period 15, July 2, 2021**

**Employer Contribution Rates**

<b>Rate Group</b>	<b>Plan</b>	<b>Rate</b>	
<b>#12</b>	<b>H *</b>	<b>Normal</b>	14.20%
		<b>UAAL</b>	<u>0.19%</u>
		<b>Total</b>	<b>14.39%</b>
<b>#12</b>	<b>U – PEPRA *</b>	<b>Normal</b>	10.37%
		<b>UAAL</b>	<u>0.19%</u>
		<b>Total</b>	<b>10.56%</b>

**\*Reverse Pickups:**

OCPLL bargaining units under the 2.5% at 55 and 2.5% at 67 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**

<b>Entry Age</b>	<b>Plan H (2.5% @ 55)</b>	<b>PEPRA</b>
		<b>Plan U (2.5% @ 67)</b>
15	9.90%	7.76%
16	9.90%	7.76%
17	10.06%	7.40%
18	10.22%	7.03%
19	10.39%	7.15%
20	10.55%	7.26%
21	10.72%	7.38%
22	10.89%	7.50%
23	11.07%	7.62%
24	11.24%	7.74%
25	11.43%	7.87%
26	11.61%	8.00%
27	11.80%	8.13%
28	11.99%	8.26%
29	12.18%	8.39%
30	12.38%	8.52%
31	12.59%	8.66%
32	12.79%	8.80%
33	13.01%	8.94%
34	13.23%	9.08%
35	13.46%	9.23%
36	13.69%	9.38%



**Orange County Public Law Library  
 Employer / Employee Contribution Rates  
 Effective Pay Period 15, July 2, 2021  
 (continued)**

**Employee Contribution Rates**

<b>Entry Age</b>	<b>Plan H (2.5% @ 55)</b>	<b>PEPRA</b>
		<b>Plan U (2.5% @ 67)</b>
37	13.91%	9.53%
38	14.12%	9.69%
39	14.31%	9.84%
40	14.51%	10.00%
41	14.72%	10.17%
42	14.94%	10.34%
43	15.17%	10.51%
44	15.41%	10.68%
45	15.62%	10.86%
46	15.82%	11.05%
47	15.95%	11.24%
48	16.03%	11.44%
49	16.03%	11.63%
50	15.93%	11.81%
51	15.71%	11.97%
52	15.33%	12.15%
53	15.83%	12.33%
54	16.35%	12.52%
55	16.35%	12.72%
56	16.35%	12.92%
57	16.35%	13.12%
58	16.35%	13.29%
59	16.35%	13.43%
60	16.35%	13.51%
61	16.35%	13.54%
62	16.35%	13.49%
63	16.35%	13.36%
64	16.35%	13.12%
65	16.35%	13.55%
66 and thereafter	16.35%	13.99%

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

<b>Rate Group</b>	<b>Plan</b>	<b>Discounted Percentage</b>	<b>Average Entry Age</b>
<b>#12</b>	<b>Plan H (General)</b>	98.82%	41



**Orange County Public Law Library  
Employer / Employee Contribution Rates  
Effective Pay Period 15, July 3, 2020**

**Employer Contribution Rates**

<b>Rate Group</b>	<b>Plan</b>	<b>Rate</b>	
<b>#12</b>	<b>H *</b>	<b>Normal</b>	14.28%
		<b>UAAL</b>	<u>1.77%</u>
		<b>Total</b>	<b>16.05%</b>
<b>#12</b>	<b>U – PEPRA *</b>	<b>Normal</b>	10.32%
		<b>UAAL</b>	<u>1.77%</u>
		<b>Total</b>	<b>12.09%</b>

**\*Reverse Pickups:**

OCPLL bargaining units under the 2.5% at 55 and 2.5% at 67 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**

<b>Entry Age</b>	<b>Plan H (2.5% @ 55)</b>	<b>PEPRA</b>
		<b>Plan U (2.5% @ 67)</b>
15	9.90%	7.57%
16	9.90%	7.57%
17	10.05%	7.22%
18	10.22%	6.86%
19	10.38%	6.97%
20	10.54%	7.08%
21	10.71%	7.20%
22	10.88%	7.32%
23	11.06%	7.43%
24	11.24%	7.55%
25	11.42%	7.68%
26	11.60%	7.80%
27	11.79%	7.93%
28	11.98%	8.05%
29	12.17%	8.18%
30	12.37%	8.31%
31	12.58%	8.45%
32	12.79%	8.58%
33	13.00%	8.72%
34	13.22%	8.86%
35	13.45%	9.00%
36	13.68%	9.15%



**Orange County Public Law Library  
 Employer / Employee Contribution Rates  
 Effective Pay Period 15, July 3, 2020  
 (continued)**

**Employee Contribution Rates  
 (continued)**

<b>Entry Age</b>	<b>Plan H (2.5% @ 55)</b>	<b>PEPRA</b>
		<b>Plan U (2.5% @ 67)</b>
37	13.90%	9.30%
38	14.11%	9.45%
39	14.30%	9.60%
40	14.50%	9.76%
41	14.71%	9.92%
42	14.93%	10.08%
43	15.16%	10.25%
44	15.39%	10.42%
45	15.61%	10.60%
46	15.81%	10.78%
47	15.94%	10.97%
48	16.02%	11.16%
49	16.02%	11.34%
50	15.92%	11.52%
51	15.70%	11.68%
52	15.32%	11.85%
53	15.82%	12.02%
54	16.34%	12.21%
55	16.34%	12.40%
56	16.34%	12.61%
57	16.34%	12.80%
58	16.34%	12.97%
59	16.34%	13.10%
60	16.34%	13.18%
61	16.34%	13.20%
62	16.34%	13.16%
63	16.34%	13.03%
64	16.34%	12.80%
65	16.34%	13.21%
66 and thereafter	16.34%	13.65%





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

<b>Rate Group</b>	<b>Plan</b>	<b>Discounted Percentage</b>	<b>Average Entry Age</b>
<b>#12</b>	<b>Plan H (General)</b>	98.86%	41



**Orange County Public Law Library  
Employer / Employee Contribution Rates  
Effective Pay Period 15, July 5, 2019**

**Employer Contribution Rates**

<b>Rate Group</b>	<b>Plan</b>	<b>Rate</b>	
<b>#12</b>	<b>G &amp; H (Future Service) *</b>	<b>Normal</b>	14.11%
		<b>UAAL</b>	<u>0.00%</u>
		<b>Total</b>	<b>14.11%</b>
<b>#12</b>	<b>U – PEPRA (Future Service) *</b>	<b>Normal</b>	9.36%
		<b>UAAL</b>	<u>0.00%</u>
		<b>Total</b>	<b>9.36%</b>

**\*Reverse Pickups:**

OCPLL Bargaining Units under the 2.5% at 55 and 2.5% at 67 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](http://www.ocers.org/sites/main/files/file-attachments/reversepickups.pdf)

**Employee Contribution Rates**

<b>Entry Age</b>	<b><u>PLAN G (2.5% @ 55)</u></b>	<b><u>PLAN H (2.5% @ 55)</u></b>	<b><u>PLAN U (2.5% @ 67)</u></b> <b><u>PEPRA</u></b>
15	10.31%	9.87%	7.99%
16	10.31%	9.87%	7.99%
17	10.47%	10.03%	7.62%
18	10.64%	10.19%	7.24%
19	10.81%	10.35%	7.36%
20	10.99%	10.52%	7.48%
21	11.16%	10.69%	7.60%
22	11.34%	10.86%	7.72%
23	11.53%	11.03%	7.85%
24	11.71%	11.21%	7.97%
25	11.90%	11.39%	8.10%
26	12.09%	11.57%	8.23%
27	12.29%	11.76%	8.36%
28	12.49%	11.95%	8.50%
29	12.69%	12.14%	8.64%
30	12.90%	12.34%	8.77%
31	13.11%	12.55%	8.92%
32	13.33%	12.75%	9.06%
33	13.56%	12.97%	9.20%
34	13.79%	13.19%	9.35%
35	14.03%	13.41%	9.50%
36	14.27%	13.65%	9.66%
37	14.53%	13.87%	9.81%
38	14.80%	14.07%	9.97%
39	15.00%	14.27%	10.13%
40	15.22%	14.47%	10.30%

<u>Entry Age</u>	<u>PLAN G (2.5% @ 55)</u>	<u>PLAN H (2.5% @ 55)</u>	<u>PLAN U (2.5% @ 67)</u>
41	15.44%	14.68%	10.47%
42	15.67%	14.89%	10.64%
43	15.92%	15.12%	10.82%
44	16.19%	15.36%	11.00%
45	16.48%	15.57%	11.19%
46	16.76%	15.77%	11.38%
47	16.99%	15.90%	11.57%
48	17.22%	15.98%	11.78%
49	17.34%	15.98%	11.97%
50	17.42%	15.88%	12.15%
51	17.38%	15.66%	12.33%
52	17.23%	15.28%	12.50%
53	16.92%	15.78%	12.69%
54	16.29%	16.30%	12.88%
55	16.29%	16.30%	13.09%
56	16.29%	16.30%	13.30%
57	16.29%	16.30%	13.50%
58	16.29%	16.30%	13.69%
59	16.29%	16.30%	13.82%
60	16.29%	16.30%	13.91%
61	16.29%	16.30%	13.94%
62	16.29%	16.30%	13.89%
63	16.29%	16.30%	13.75%
64	16.29%	16.30%	13.51%
65	16.29%	16.30%	13.95%
66 and thereafter	16.29%	16.30%	14.41%

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>
#12	Plan G (General)	N/A	40
#12	Plan H (General)	98.82%	40



**REVISED 11/28/17**  
**Orange County Public Law Library**  
**Employer / Employee Contribution Rates**  
**Effective Pay Period 15, July 6, 2018**

**Employer Contribution Rates**

<b>Rate Group</b>	<b>Plan</b>	<b>Rate</b>	
<b>#12 ***</b>	<b>G &amp; H (Future Service) **</b>	<b>Normal</b>	13.32%
		<b>UAAL*</b>	<u>0.00%</u>
		<b>Total</b>	<b>13.32%</b>
<b>#12 ***</b>	<b>U – PEPRA (Future Service) **</b>	<b>Normal</b>	7.59%
		<b>UAAL*</b>	<u>0.00%</u>
		<b>Total</b>	<b>7.59%</b>

**\*Revised UAAL Rate:**

This revised rate reflects the payoff of the Orange County Public Library's full unfunded actuarial accrued liability (UAAL) on December 15, 2017, reducing the UAAL contributions rate to 0%.

**\*\*Reverse Pickups:**

OCPLL Bargaining Units under the 2.5% at 55 and 2.5% at 67 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](http://www.ocers.org/sites/main/files/file-attachments/reversepickups.pdf)

**\*\*\*New Rate Group:**

OCPLL was separated from Rate Group #3 and put into its own rate group (Rate Group #12) after the last valuation as of December 31, 2015.

**Employee Contribution Rates**

<b>Entry Age</b>	<b>PLAN G (2.5% @ 55)</b>	<b>PLAN H (2.5% @ 55)</b>	<b>PLAN U (2.5% @ 67)</b>
			<b>PEPRA</b>
15	9.51%	9.09%	6.98%
16	9.51%	9.09%	6.98%
17	9.68%	9.25%	6.66%
18	9.85%	9.41%	6.32%
19	10.02%	9.58%	6.43%
20	10.20%	9.74%	6.55%
21	10.38%	9.91%	6.67%
22	10.56%	10.09%	6.79%
23	10.75%	10.27%	6.91%
24	10.94%	10.45%	7.03%
25	11.13%	10.63%	7.15%
26	11.33%	10.82%	7.28%
27	11.53%	11.01%	7.41%
28	11.73%	11.20%	7.54%
29	11.94%	11.40%	7.67%
30	12.16%	11.60%	7.81%
31	12.38%	11.81%	7.95%
32	12.60%	12.03%	8.09%
33	12.83%	12.24%	8.23%

<u>Entry Age</u>	<u>PLAN G (2.5% @ 55)</u>	<u>PLAN H (2.5% @ 55)</u>	<u>PLAN U (2.5% @ 67)</u> <u>PEPRA</u>
34	13.07%	12.47%	8.37%
35	13.31%	12.70%	8.52%
36	13.56%	12.94%	8.67%
37	13.83%	13.17%	8.83%
38	14.10%	13.38%	8.98%
39	14.32%	13.58%	9.14%
40	14.54%	13.79%	9.30%
41	14.77%	14.01%	9.47%
42	15.02%	14.24%	9.64%
43	15.28%	14.48%	9.82%
44	15.56%	14.73%	9.99%
45	15.86%	14.96%	10.18%
46	16.15%	15.17%	10.37%
47	16.40%	15.32%	10.56%
48	16.65%	15.42%	10.76%
49	16.80%	15.43%	10.96%
50	16.87%	15.34%	11.14%
51	16.86%	15.15%	11.31%
52	16.73%	14.75%	11.49%
53	16.44%	15.25%	11.68%
54	15.72%	15.77%	11.87%
55	15.72%	15.77%	12.08%
56	15.72%	15.77%	12.30%
57	15.72%	15.77%	12.50%
58	15.72%	15.77%	12.69%
59	15.72%	15.77%	12.83%
60	15.72%	15.77%	12.93%
61	15.72%	15.77%	12.97%
62	15.72%	15.77%	12.94%
63	15.72%	15.77%	12.82%
64	15.72%	15.77%	12.57%
65	15.72%	15.77%	12.99%
66 and thereafter	15.72%	15.77%	13.43%

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>
#12	Plan G (General)	N/A	40
#12	Plan H (General)	98.04%	40



**Orange County Public Law Library Employer/Employee Rates**  
Effective pay period 15, July 7, 2017

**EMPLOYER CONTRIBUTION RATES – Rate Group 3**

PLAN	ER RATE	PLAN	ER RATE
G & H - Normal	12.33%	U – Normal	9.25%
UAAL	9.29%**	UAAL	9.92%**
<b>Total</b>	<b>22.25%</b>	<b>Total</b>	<b>19.17%</b>

**EMPLOYEE CONTRIBUTION RATES– Rate Group 12**

Entry Age	PLAN G (2.5% @ 55)	PLAN H (2.5% @ 55)	PLAN U – PEPPRA (2.5% @ 67)
16	9.51	9.06	7.11
17	9.68	9.22	6.78
18	9.85	9.38	6.44
19	10.03	9.55	6.55
20	10.20	9.72	6.67
21	10.38	9.89	6.79
22	10.56	10.06	6.91
23	10.75	10.24	7.03
24	10.94	10.42	7.16
25	11.13	10.60	7.28
26	11.33	10.79	7.41
27	11.53	10.98	7.54
28	11.73	11.17	7.68
29	11.94	11.37	7.81
30	12.16	11.57	7.95
31	12.38	11.78	8.09
32	12.60	11.99	8.23
33	12.83	12.21	8.38
34	13.07	12.43	8.53
35	13.31	12.66	8.68
36	13.57	12.90	8.83
37	13.83	13.13	8.99
38	14.10	13.34	9.15
39	14.32	13.55	9.31
40	14.54	13.76	9.47
41	14.78	13.97	9.64
42	15.02	14.20	9.82
43	15.28	14.69	9.99
44	15.56	14.69	10.18
45	15.86	14.92	10.36
46	16.15	15.12	10.56
47	16.40	15.28	10.75
48	16.65	15.37	10.96
49	16.80	15.38	11.16
50	16.87	15.30	11.34
51	16.87	15.10	11.52
52	16.73	14.71	11.70
53	16.44	15.21	11.89
54	15.72	15.72	12.09
55	15.72	15.72	12.30
56	15.72	15.72	12.52
57	15.72	15.72	12.73
58	15.72	15.72	12.92
59	15.72	15.72	13.07
<b>60 *</b>	15.72	15.72	13.17

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

Plan	Discount %	Average Entry Age
<b>Plan G</b>	98.41%	42
<b>Plan H</b>	97.66%	42
<b>Plan U</b>	95.02%	42

**Reverse Pickups:** O.C. Public Law Library Bargaining Units under the 2.5% at 55 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

\*\* Future service only discount of -3.27% applied to UAAL Rate for all plans

View OCERS 2015 Actuarial Valuation online at: [www.ocers.org/sites/main/files/file-attachments/2015actuarialvaluation\\_0.pdf](http://www.ocers.org/sites/main/files/file-attachments/2015actuarialvaluation_0.pdf)