



**Transportation Corridor Agencies
Employer / Employee Contribution Rates
Effective Pay Period 15, July 1, 2023**

Employer Contribution Rates

Rate Group	Plan	Rate	
#9	N	Normal	14.89%
		UAAL	<u>0.00%</u>
		Total	14.89%
#9	U – PEPRA	Normal	11.18%
		UAAL	<u>0.00%</u>
		Total	11.18%

Employee Contribution Rates

Entry Age	Plan N (2.0% @ 55)	PEPRA
		Plan U (2.5% @ 67)
15	7.50%	7.79%
16	7.50%	7.79%
17	7.63%	7.44%
18	7.77%	7.08%
19	7.90%	7.21%
20	8.04%	7.34%
21	8.19%	7.47%
22	8.33%	7.60%
23	8.48%	7.74%
24	8.63%	7.88%
25	8.78%	8.02%
26	8.93%	8.16%
27	9.09%	8.30%
28	9.25%	8.45%
29	9.41%	8.60%
30	9.58%	8.75%
31	9.75%	8.91%
32	9.92%	9.06%
33	10.09%	9.22%
34	10.27%	9.39%
35	10.46%	9.55%
36	10.64%	9.72%
37	10.84%	9.89%
38	11.03%	10.07%
39	11.24%	10.25%



**Transportation Corridor Agencies
 Employer / Employee Contribution Rates
 Effective Pay Period 15, July 1, 2023
 (continued)**

**Employee Contribution Rates
(continued)**

Entry Age	Plan N (2.0% @ 55)	PEPRA
		Plan U (2.5% @ 67)
40	11.45%	10.43%
41	11.66%	10.62%
42	11.87%	10.81%
43	12.09%	11.01%
44	12.29%	11.21%
45	12.49%	11.41%
46	12.69%	11.63%
47	12.89%	11.84%
48	13.10%	12.07%
49	13.31%	12.30%
50	13.51%	12.52%
51	13.68%	12.74%
52	13.81%	12.95%
53	13.88%	13.16%
54	13.87%	13.38%
55	13.78%	13.60%
56	13.59%	13.83%
57	13.29%	14.05%
58	13.72%	14.25%
59	14.18%	14.39%
60	14.18%	14.49%
61	14.18%	14.52%
62	14.18%	14.46%
63	14.18%	14.32%
64	14.18%	14.10%
65	14.18%	14.56%
66 and thereafter	14.18%	15.04%

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

Rate Group	Plan	Discounted Percentage	Average Entry Age
#9	Plan N (General)	98.85%	36



**Transportation Corridor Agencies
Employer / Employee Contribution Rates
Effective Pay Period 15, July 2, 2022**

Employer Contribution Rates

Rate Group	Plan	Rate	
#9	N	Normal	14.95%
		UAAL	<u>0.00%</u>
		Total	14.95%
#9	U – PEPRA	Normal	10.98%
		UAAL	<u>0.00%</u>
		Total	10.98%

Employee Contribution Rates

Entry Age	Plan N (2.0% @ 55)	PEPRA
		Plan U (2.5% @ 67)
15	7.43%	7.70%
16	7.43%	7.70%
17	7.56%	7.36%
18	7.70%	7.00%
19	7.83%	7.13%
20	7.97%	7.25%
21	8.11%	7.38%
22	8.25%	7.52%
23	8.40%	7.65%
24	8.55%	7.79%
25	8.70%	7.92%
26	8.85%	8.07%
27	9.01%	8.21%
28	9.17%	8.35%
29	9.33%	8.50%
30	9.49%	8.65%
31	9.66%	8.81%
32	9.83%	8.96%
33	10.00%	9.12%
34	10.18%	9.28%
35	10.36%	9.44%
36	10.55%	9.61%
37	10.74%	9.78%
38	10.93%	9.96%
39	11.14%	10.13%



**Transportation Corridor Agencies
Employer / Employee Contribution Rates
Effective Pay Period 15, July 2, 2022
(continued)**

**Employee Contribution Rates
(continued)**

Entry Age	Plan N (2.0% @ 55)	PEPRA
		Plan U (2.5% @ 67)
40	11.34%	10.31%
41	11.56%	10.50%
42	11.77%	10.69%
43	11.98%	10.88%
44	12.18%	11.08%
45	12.38%	11.28%
46	12.58%	11.49%
47	12.78%	11.71%
48	12.98%	11.93%
49	13.19%	12.15%
50	13.39%	12.38%
51	13.56%	12.59%
52	13.68%	12.80%
53	13.75%	13.01%
54	13.75%	13.22%
55	13.66%	13.44%
56	13.46%	13.68%
57	13.17%	13.89%
58	13.60%	14.08%
59	14.05%	14.23%
60	14.05%	14.33%
61	14.05%	14.35%
62	14.05%	14.30%
63	14.05%	14.16%
64	14.05%	13.94%
65	14.05%	14.39%
66 and thereafter	14.05%	14.87%

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

Rate Group	Plan	Discounted Percentage	Average Entry Age
#9	Plan N (General)	98.76%	36



**Transportation Corridor Agencies
Employer / Employee Contribution Rates
Effective Pay Period 15, July 3, 2021**

Employer Contribution Rates

Rate Group	Plan	Rate	
#9	N	Normal	14.23%
		UAAL	<u>0.39%</u>
		Total	14.62%
#9	U – PEPRA	Normal	11.14%
		UAAL	<u>0.39%</u>
		Total	11.53%

Employee Contribution Rates

Entry Age	Plan N (2.0% @ 55)	PEPRA
		Plan U (2.5% @ 67)
15	7.60%	8.11%
16	7.60%	8.11%
17	7.72%	7.73%
18	7.84%	7.34%
19	7.97%	7.46%
20	8.10%	7.59%
21	8.23%	7.71%
22	8.36%	7.83%
23	8.49%	7.96%
24	8.63%	8.09%
25	8.77%	8.22%
26	8.91%	8.35%
27	9.05%	8.49%
28	9.20%	8.62%
29	9.34%	8.76%
30	9.49%	8.90%
31	9.65%	9.05%
32	9.80%	9.19%
33	9.96%	9.34%
34	10.12%	9.49%
35	10.29%	9.64%
36	10.46%	9.80%
37	10.63%	9.96%
38	10.81%	10.12%
39	10.99%	10.28%



**Transportation Corridor Agencies
Employer / Employee Contribution Rates
Effective Pay Period 15, July 3, 2021
(continued)**

**Employee Contribution Rates
(continued)**

Entry Age	Plan N (2.0% @ 55)	PEPRA
		Plan U (2.5% @ 67)
40	11.18%	10.45%
41	11.37%	10.62%
42	11.56%	10.80%
43	11.73%	10.98%
44	11.89%	11.16%
45	12.06%	11.35%
46	12.23%	11.54%
47	12.41%	11.74%
48	12.60%	11.95%
49	12.80%	12.15%
50	12.98%	12.33%
51	13.14%	12.51%
52	13.26%	12.69%
53	13.32%	12.87%
54	13.32%	13.07%
55	13.23%	13.28%
56	13.05%	13.50%
57	12.74%	13.70%
58	13.15%	13.89%
59	13.58%	14.02%
60	13.58%	14.12%
61	13.58%	14.14%
62	13.58%	14.09%
63	13.58%	13.95%
64	13.58%	13.71%
65	13.58%	14.15%
66 and thereafter	13.58%	14.62%

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

Rate Group	Plan	Discounted Percentage	Average Entry Age
#9	Plan N (General)	98.59%	36



Transportation Corridor Agencies
Employer / Employee Contribution Rates
Effective Pay Period 15, July 4, 2020
**** Revised 11/06/19 ****

Employer Contribution Rates

Rate Group	Plan	Rate	
#9	N	Normal	14.51%
		UAAL*	<u>0.00%</u>
		Total	14.51%
#9	U – PEPRA	Normal	11.13%
		UAAL*	<u>0.00%</u>
		Total	11.13%

***Revised UAAL Rate:**

This revised rate reflects the payoff of the Transportation Corridor Agencies' full unfunded actuarial accrued liability (UAAL) on July 1, 2019, reducing the UAAL contributions rate to 0%.

Employee Contribution Rates

Entry Age	Plan N (2.0% @ 55)	PEPRA
		Plan U (2.5% @ 67)
15	7.60%	8.11%
16	7.60%	8.11%
17	7.72%	7.73%
18	7.84%	7.35%
19	7.97%	7.47%
20	8.10%	7.59%
21	8.23%	7.71%
22	8.36%	7.84%
23	8.49%	7.96%
24	8.63%	8.09%
25	8.77%	8.22%
26	8.91%	8.35%
27	9.05%	8.49%
28	9.19%	8.62%
29	9.34%	8.76%
30	9.49%	8.90%
31	9.64%	9.05%
32	9.80%	9.19%
33	9.96%	9.34%
34	10.12%	9.49%
35	10.29%	9.64%
36	10.45%	9.80%
37	10.63%	9.96%



**Transportation Corridor Agencies
 Employer / Employee Contribution Rates
 Effective Pay Period 15, July 4, 2020**

**** Revised 11/06/19 ****

(continued)

Employee Contribution Rates

(continued)

Entry Age	Plan N (2.0% @ 55)	PEPRA
		Plan U (2.5% @ 67)
38	10.81%	10.12%
39	10.99%	10.28%
40	11.18%	10.45%
41	11.37%	10.62%
42	11.56%	10.80%
43	11.73%	10.98%
44	11.89%	11.16%
45	12.06%	11.35%
46	12.23%	11.54%
47	12.41%	11.75%
48	12.60%	11.95%
49	12.80%	12.15%
50	12.98%	12.33%
51	13.14%	12.51%
52	13.25%	12.69%
53	13.32%	12.88%
54	13.31%	13.07%
55	13.23%	13.29%
56	13.05%	13.50%
57	12.74%	13.70%
58	13.15%	13.89%
59	13.58%	14.03%
60	13.58%	14.12%
61	13.58%	14.14%
62	13.58%	14.09%
63	13.58%	13.96%
64	13.58%	13.71%
65	13.58%	14.15%
66 and thereafter	13.58%	14.62%

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

Rate Group	Plan	Discounted Percentage	Average Entry Age
#9	Plan N (General)	98.39%	38



**Transportation Corridor Agencies
Employer / Employee Contribution Rates
Effective Pay Period 15, July 06, 2019**

Employer Contribution Rates

Rate Group	Plan	Rate	
#9	M & N	Normal	14.51%
		UAAL	<u>11.49%</u>
		Total	26.00%
#9	U - PEPR	Normal	11.02%
		UAAL	<u>11.49%</u>
		Total	22.51%

Employee Contribution Rates

Entry Age	PLAN M (2.0% @ 55)	PLAN N (2.0% @ 55)	PLAN U (2.5% @ 67) PEPRA
15	7.92%	7.58%	7.97%
16	7.92%	7.58%	7.97%
17	8.05%	7.70%	7.60%
18	8.18%	7.83%	7.22%
19	8.31%	7.95%	7.34%
20	8.44%	8.08%	7.46%
21	8.58%	8.21%	7.58%
22	8.72%	8.34%	7.70%
23	8.86%	8.47%	7.83%
24	9.00%	8.61%	7.95%
25	9.14%	8.75%	8.08%
26	9.29%	8.89%	8.21%
27	9.44%	9.03%	8.34%
28	9.59%	9.17%	8.48%
29	9.74%	9.32%	8.61%
30	9.90%	9.47%	8.75%
31	10.06%	9.62%	8.89%
32	10.22%	9.78%	9.04%
33	10.39%	9.94%	9.18%
34	10.56%	10.10%	9.33%
35	10.73%	10.26%	9.48%
36	10.91%	10.43%	9.63%
37	11.09%	10.61%	9.79%
38	11.28%	10.78%	9.95%
39	11.47%	10.97%	10.11%
40	11.67%	11.15%	10.27%
41	11.88%	11.35%	10.44%
42	12.09%	11.53%	10.61%
43	12.31%	11.70%	10.79%
44	12.48%	11.87%	10.97%
45	12.66%	12.03%	11.16%

<u>Entry Age</u>	<u>PLAN M (2.0% @ 55)</u>	<u>PLAN N (2.0% @ 55)</u>	<u>PLAN U (2.5% @ 67)</u> <u>PEPRA</u>
46	12.85%	12.20%	11.35%
47	13.04%	12.39%	11.55%
48	13.25%	12.58%	11.75%
49	13.47%	12.77%	11.94%
50	13.71%	12.95%	12.12%
51	13.94%	13.11%	12.30%
52	14.14%	13.23%	12.47%
53	14.33%	13.29%	12.66%
54	14.43%	13.29%	12.85%
55	14.49%	13.21%	13.06%
56	14.46%	13.02%	13.27%
57	14.34%	12.71%	13.47%
58	14.08%	13.12%	13.65%
59	13.55%	13.55%	13.79%
60	13.55%	13.55%	13.88%
61	13.55%	13.55%	13.90%
62	13.55%	13.55%	13.85%
63	13.55%	13.55%	13.72%
64	13.55%	13.55%	13.48%
65	13.55%	13.55%	13.91%
66 and thereafter	13.55%	13.55%	14.37%

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>
#9	Plan M (General)	N/A	38
#9	Plan N (General)	98.34%	38



**Transportation Corridor Agencies
Employer / Employee Contribution Rates
Effective Pay Period 15, July 06, 2018**

Employer Contribution Rates

Rate Group	Plan	Rate	
#9	M & N	Normal	13.30%
		UAAL	<u>11.46%</u>
		Total	24.76%
#9	U - PEPRA	Normal	10.40%
		UAAL	<u>11.46%</u>
		Total	21.86%

Employee Contribution Rates

Entry Age	PLAN M (2.0% @ 55)	PLAN N (2.0% @ 55)	PLAN U (2.5% @ 67) PEPRA
15	7.23%	6.89%	7.11%
16	7.23%	6.89%	7.11%
17	7.36%	7.01%	6.78%
18	7.49%	7.13%	6.43%
19	7.62%	7.26%	6.55%
20	7.75%	7.39%	6.67%
21	7.89%	7.52%	6.79%
22	8.03%	7.65%	6.91%
23	8.17%	7.78%	7.03%
24	8.31%	7.92%	7.16%
25	8.46%	8.06%	7.28%
26	8.61%	8.20%	7.41%
27	8.76%	8.34%	7.54%
28	8.92%	8.49%	7.68%
29	9.07%	8.64%	7.81%
30	9.23%	8.79%	7.95%
31	9.40%	8.95%	8.09%
32	9.56%	9.10%	8.23%
33	9.73%	9.26%	8.38%
34	9.91%	9.43%	8.53%
35	10.08%	9.60%	8.68%
36	10.26%	9.77%	8.83%
37	10.45%	9.95%	8.99%
38	10.64%	10.13%	9.14%
39	10.84%	10.31%	9.31%
40	11.04%	10.50%	9.47%
41	11.25%	10.70%	9.64%
42	11.47%	10.89%	9.82%
43	11.69%	11.07%	9.99%
44	11.87%	11.24%	10.18%
45	12.06%	11.41%	10.36%

<u>Entry Age</u>	<u>PLAN M (2.0% @ 55)</u>	<u>PLAN N (2.0% @ 55)</u>	<u>PLAN U (2.5% @ 67)</u> <u>PEPRA</u>
46	12.25%	11.59%	10.55%
47	12.46%	11.78%	10.75%
48	12.67%	11.98%	10.96%
49	12.90%	12.18%	11.15%
50	13.15%	12.37%	11.34%
51	13.40%	12.54%	11.52%
52	13.60%	12.67%	11.70%
53	13.81%	12.75%	11.89%
54	13.93%	12.76%	12.09%
55	13.99%	12.69%	12.30%
56	13.99%	12.53%	12.52%
57	13.87%	12.20%	12.73%
58	13.63%	12.61%	12.92%
59	13.04%	13.04%	13.07%
60	13.04%	13.04%	13.17%
61	13.04%	13.04%	13.20%
62	13.04%	13.04%	13.17%
63	13.04%	13.04%	13.05%
64	13.04%	13.04%	12.80%
65	13.04%	13.04%	13.23%
66 and thereafter	13.04%	13.04%	13.67%

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>
#9	Plan M (General)	N/A	39
#9	Plan N (General)	97.64%	39

Transportation Corridor Agencies Employer/Employee Rates
Effective pay period 15, July 8, 2017

EMPLOYER CONTRIBUTION RATES – Rate Group 9

<u>PLAN</u>	<u>ER RATE</u>	<u>PLAN</u>	<u>ER RATE</u>
M & N - Normal	13.44%	U – Normal	10.57%
UAAL	13.79%	UAAL	13.79%
Total	27.23%	Total	24.36%

Employee Contribution Rates – Rate Group 9

<u>Entry Age</u>	<u>PLAN M (2.0% @ 55)</u>	<u>PLAN N (2.0% @ 55)</u>	<u>PLAN U-PEPRA (2.5% @ 67)</u>
16	7.19	6.85	7.03
17	7.32	6.97	6.71
18	7.45	7.10	6.37
19	7.58	7.22	6.48
20	7.71	7.35	6.60
21	7.85	7.48	6.72
22	7.99	7.61	6.84
23	8.13	7.74	6.96
24	8.27	7.88	7.08
25	8.42	8.02	7.21
26	8.57	8.16	7.33
27	8.72	8.30	7.46
28	8.87	8.45	7.60
29	9.03	8.60	7.73
30	9.19	8.75	7.87
31	9.35	8.90	8.01
32	9.51	9.06	8.15
33	9.68	9.22	8.29
34	9.86	9.38	8.44
35	10.03	9.55	8.59
36	10.21	9.72	8.74
37	10.40	9.90	8.89
38	10.59	10.07	9.05
39	10.78	10.26	9.21
40	10.99	10.45	9.37
41	11.19	10.65	9.54
42	11.41	10.83	9.71
43	11.64	11.01	9.89
44	11.81	11.18	10.07
45	12.00	11.35	10.25
46	12.19	11.53	10.44
47	12.39	11.72	10.64
48	12.61	11.92	10.84
49	12.84	12.12	11.04
50	13.09	12.31	11.22
51	13.33	12.48	11.40
52	13.53	12.61	11.58
53	13.74	12.68	11.76
54	13.86	12.69	11.96
55	13.92	12.63	12.17
56	13.92	12.46	12.39
57	13.80	12.14	12.59
58	13.56	12.55	12.78
59	12.97	12.97	12.93
60 *	12.97	12.97	13.03

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>
Plan M (General)	97.66%	39
Plan N (General)	97.66%	39
Plan U (General)	95.20%	39

*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