



**Orange County Fire Authority  
 Employer / Employee Contribution Rates  
 Effective July 1, 2016**

**Employer Contribution Rates**

<b>Rate Group</b>	<b>Plan</b>	<b>Rate</b>	
<b>#10</b>	<b>I &amp; J (General)</b>	<b>Normal</b>	13.53%
		<b>UAAL</b>	<u>20.28%</u>
		<b>Total</b>	<b>33.81%</b>
<b>#10</b>	<b>M &amp; N (General)</b>	<b>Normal</b>	12.47%
		<b>UAAL</b>	<u>20.28%</u>
		<b>Total</b>	<b>32.75%</b>
<b>#10</b>	<b>U (General) – PEPRA</b>	<b>Normal</b>	9.63%
		<b>UAAL</b>	<u>20.28%</u>
		<b>Total</b>	<b>29.91%</b>
<b>#8</b>	<b>E &amp; F (Safety)</b>	<b>Normal</b>	27.05%
		<b>UAAL</b>	<u>24.42%</u>
		<b>Total</b>	51.47%
	<b>Total Contribution After 3-Year Phase-In</b>		<b>48.60% *</b>
<b>#8</b>	<b>Q &amp; R (Safety)</b>	<b>Normal</b>	22.38%
		<b>UAAL</b>	<u>24.42%</u>
		<b>Total</b>	46.80%
	<b>Total Contribution After 3-Year Phase-In</b>		<b>43.93% *</b>
<b>#8</b>	<b>V (Safety) – PEPRA</b>	<b>Normal</b>	15.71%
		<b>UAAL</b>	<u>24.42%</u>
		<b>Total</b>	40.13%
	<b>Total Contribution After 3-Year Phase-In</b>		<b>38.08% *</b>

\* The Board of Retirement adopted a three-year phase-in of the impact of the change in economic assumptions on the employer contribution rates for Safety members.

### Employee Contribution Rates

<u>Entry Age</u>	<u>PLAN E (3.0% @ 50)</u>	<u>PLAN F (3.0% @ 50)</u>	<u>PLAN R (3.0% @ 55)</u>	<u>PLAN I (2.7% @ 55)</u>
	<u>Safety</u>	<u>Safety</u>	<u>Safety</u>	<u>General</u>
15	10.49%	14.32%	13.70%	9.67%
16	10.49%	14.32%	13.70%	9.67%
17	10.63%	14.51%	13.88%	9.84%
18	10.77%	14.70%	14.06%	10.02%
19	10.91%	14.89%	14.25%	10.19%
20	11.06%	15.09%	14.44%	10.37%
21	11.20%	15.29%	14.63%	10.56%
22	11.35%	15.49%	14.82%	10.74%
23	11.51%	15.70%	15.02%	10.93%
24	11.66%	15.91%	15.23%	11.12%
25	11.82%	16.13%	15.43%	11.32%
26	11.99%	16.35%	15.65%	11.52%
27	12.16%	16.58%	15.87%	11.72%
28	12.33%	16.82%	16.09%	11.93%
29	12.51%	17.06%	16.32%	12.15%
30	12.69%	17.31%	16.56%	12.36%
31	12.89%	17.57%	16.81%	12.59%
32	13.09%	17.82%	17.06%	12.81%
33	13.29%	18.08%	17.30%	13.05%
34	13.48%	18.33%	17.54%	13.29%
35	13.68%	18.60%	17.80%	13.54%
36	13.89%	18.88%	18.07%	13.80%
37	14.12%	19.18%	18.36%	14.06%
38	14.36%	19.48%	18.64%	14.34%
39	14.63%	19.78%	18.93%	14.56%
40	14.87%	20.02%	19.16%	14.79%
41	15.13%	20.24%	19.36%	15.03%
42	15.30%	20.36%	19.48%	15.27%
43	15.48%	20.41%	19.54%	15.54%
44	15.57%	20.34%	19.46%	15.82%
45	15.61%	20.10%	19.23%	16.13%
46	15.52%	19.67%	18.82%	16.42%
47	15.27%	18.94%	18.13%	16.68%
48	14.89%	19.56%	18.72%	16.93%
49	14.11%	20.22%	19.35%	17.08%
50	14.11%	20.22%	19.35%	17.15%
51	14.11%	20.22%	19.35%	17.15%
52	14.11%	20.22%	19.35%	17.01%
53	14.11%	20.22%	19.35%	16.72%
54	14.11%	20.22%	19.35%	15.99%
55	14.11%	20.22%	19.35%	15.99%
56	14.11%	20.22%	19.35%	15.99%
57	14.11%	20.22%	19.35%	15.99%
58	14.11%	20.22%	19.35%	15.99%
59	14.11%	20.22%	19.35%	15.99%
60	14.11%	20.22%	19.35%	15.99%
61	14.11%	20.22%	19.35%	15.99%
62	14.11%	20.22%	19.35%	15.99%
63	14.11%	20.22%	19.35%	15.99%
64	14.11%	20.22%	19.35%	15.99%
65	14.11%	20.22%	19.35%	15.99%
66 and thereafter	14.11%	20.22%	19.35%	15.99%

<u>Entry Age</u>	<u>PLAN J (2.7% @ 55)</u>	<u>PLAN N (2.0% @ 55)</u>	<u>PLAN U (2.5% @ 67)</u>	<u>PLAN V (2.7% @ 57)</u>
	<u>General</u>	<u>General</u>	<u>General - PEPRA</u>	<u>Safety - PEPRA</u>
15	9.22%	6.84%	7.29%	13.04%
16	9.22%	6.84%	7.29%	13.04%
17	9.38%	6.96%	6.95%	13.21%
18	9.54%	7.08%	6.60%	13.38%
19	9.71%	7.21%	6.72%	13.55%
20	9.88%	7.33%	6.84%	13.73%
21	10.05%	7.46%	6.96%	13.91%
22	10.23%	7.60%	7.08%	14.09%
23	10.41%	7.73%	7.21%	14.28%
24	10.59%	7.86%	7.34%	14.46%
25	10.78%	8.00%	7.47%	14.65%
26	10.97%	8.14%	7.60%	14.85%
27	11.16%	8.29%	7.74%	15.04%
28	11.36%	8.43%	7.87%	15.24%
29	11.56%	8.58%	8.01%	15.45%
30	11.77%	8.73%	8.15%	15.66%
31	11.98%	8.88%	8.30%	15.87%
32	12.19%	9.04%	8.44%	16.09%
33	12.42%	9.20%	8.59%	16.32%
34	12.64%	9.36%	8.74%	16.55%
35	12.88%	9.53%	8.90%	16.78%
36	13.12%	9.70%	9.06%	17.03%
37	13.35%	9.88%	9.22%	17.28%
38	13.57%	10.06%	9.38%	17.54%
39	13.78%	10.24%	9.55%	17.80%
40	13.99%	10.43%	9.72%	18.06%
41	14.21%	10.63%	9.89%	18.32%
42	14.44%	10.81%	10.07%	18.59%
43	14.69%	10.99%	10.25%	18.88%
44	14.93%	11.16%	10.44%	19.19%
45	15.17%	11.33%	10.63%	19.49%
46	15.38%	11.51%	10.82%	19.80%
47	15.54%	11.70%	11.03%	20.06%
48	15.63%	11.89%	11.24%	20.29%
49	15.64%	12.10%	11.44%	20.43%
50	15.56%	12.29%	11.63%	20.51%
51	15.36%	12.46%	11.81%	20.46%
52	14.96%	12.59%	12.00%	20.26%
53	15.46%	12.66%	12.19%	19.89%
54	15.99%	12.67%	12.40%	19.24%
55	15.99%	12.60%	12.62%	19.87%
56	15.99%	12.44%	12.84%	20.53%
57	15.99%	12.12%	13.05%	20.53%
58	15.99%	12.52%	13.25%	20.53%
59	15.99%	12.95%	13.40%	20.53%
60	15.99%	12.95%	13.50%	20.53%
61	15.99%	12.95%	13.54%	20.53%
62	15.99%	12.95%	13.51%	20.53%
63	15.99%	12.95%	13.39%	20.53%
64	15.99%	12.95%	13.12%	20.53%
65	15.99%	12.95%	13.56%	20.53%
66 and thereafter	15.99%	12.95%	14.02%	20.53%

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

<b>Rate Group</b>	<b>Plan</b>	<b>Discount %</b>	<b>Average Entry Age</b>
#10	Plan I (General)	N/A	N/A
#10	Plan J (General)	97.56%	33
#10	Plan M (General)	N/A	N/A
#10	Plan N (General)	96.61%	33
#10	Plan U (General) - PEPRA	95.90%	33
#8	Plan E (Safety)	100%	30
#8	Plan F (Safety)	99.45%	30
#8	Plan Q (Safety)	N/A	N/A
#8	Plan R (Safety)	99.21%	30
#8	Plan V (Safety) - PEPRA	99.22%	30