

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 UAAL Total	14.72% 15.74% 30.46%
#10	M & N (General)	Normal UAAL Total	13.46% 15.74% 29.20%
#10	U (General) – PEPRA	Normal UAAL Total	10.41% 15.74% 26.15%
#8	E & F (Safety)	Normal UAAL Total	27.24% 20.80% 48.04%
#8	Q & R (Safety)	Normal UAAL Total	21.97% 20.80% 42.77%
#8	V (Safety) – PEPRA	Normal UAAL Total	15.44% 20.80% 36.24%

Employee Contribution Rates

	PLAN E (3.0% @ 50)	PLAN F (3.0% @ 50)	PLAN R (3.0% @ 55)	PLAN V (2.7% @ 57)
Entry Age	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%

	PLAN I (2.7% @ 55)	PLAN J (2.7% @ 55)	PLAN N (2.0% @ 55)	PLAN U (2.5% @ 67
Entry Age	<u>General</u>	<u>General</u>	<u>General</u>	General - PEPRA
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%
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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