



**Orange County Fire Authority
 Employer / Employee Contribution Rates
 Effective July 1, 2015**

Employer Contribution Rates

Rate Group	Plan	Rate	
#10	I & J (General)	Normal	14.06%
		UAAL	<u>23.34%</u>
		Total	37.40%
#10	M & N (General)	Normal	14.15%
		UAAL	<u>23.34%</u>
		Total	37.49%
#10	U (General) – PEPRA	Normal	9.71%
		UAAL	<u>23.34%</u>
		Total	33.05%
#8	E & F (Safety)	Normal	25.86%
		UAAL	<u>24.14%</u>
		Total	50.00%
#8	Q & R (Safety)	Normal	21.70%
		UAAL	<u>24.14%</u>
		Total	45.84%
#8	V (Safety) – PEPRA	Normal	16.85%
		UAAL	<u>24.14%</u>
		Total	40.99%

Employee Contribution Rates

<u>Entry Age</u>	<u>PLAN E (3.0% @ 50)</u> <u>Safety</u>	<u>PLAN F (3.0% @ 50)</u> <u>Safety</u>	<u>PLAN R (3.0% @ 55)</u> <u>Safety</u>	<u>PLAN I (2.7% @ 55)</u> <u>General</u>
15	9.70%	13.32%	12.72%	10.46%
16	9.70%	13.32%	12.72%	10.46%
17	9.85%	13.52%	12.91%	10.61%
18	9.99%	13.72%	13.10%	10.76%
19	10.14%	13.93%	13.30%	10.91%
20	10.29%	14.14%	13.49%	11.07%
21	10.45%	14.35%	13.70%	11.23%
22	10.61%	14.57%	13.91%	11.39%
23	10.77%	14.79%	14.12%	11.55%
24	10.94%	15.02%	14.34%	11.72%
25	11.11%	15.25%	14.56%	11.88%
26	11.28%	15.49%	14.79%	12.05%
27	11.46%	15.74%	15.02%	12.23%
28	11.65%	15.99%	15.27%	12.40%
29	11.84%	16.26%	15.52%	12.58%
30	12.04%	16.53%	15.78%	12.77%
31	12.25%	16.82%	16.05%	12.95%
32	12.46%	17.09%	16.31%	13.15%
33	12.69%	17.35%	16.56%	13.34%
34	12.87%	17.59%	16.79%	13.54%
35	13.06%	17.85%	17.04%	13.75%
36	13.26%	18.12%	17.30%	13.96%
37	13.48%	18.42%	17.58%	14.18%
38	13.71%	18.71%	17.86%	14.41%
39	13.97%	19.00%	18.14%	14.61%
40	14.19%	19.25%	18.38%	14.82%
41	14.44%	19.47%	18.59%	15.04%
42	14.60%	19.63%	18.74%	15.27%
43	14.80%	19.73%	18.83%	15.51%
44	14.93%	19.67%	18.77%	15.77%
45	14.98%	19.46%	18.57%	16.06%
46	14.84%	19.12%	18.25%	16.33%
47	14.63%	18.51%	17.67%	16.60%
48	14.38%	19.12%	18.25%	16.88%
49	13.74%	19.75%	18.86%	17.06%
50	13.74%	19.75%	18.86%	17.13%
51	13.74%	19.75%	18.86%	17.11%
52	13.74%	19.75%	18.86%	16.99%
53	13.74%	19.75%	18.86%	16.80%
54	13.74%	19.75%	18.86%	16.32%
55	13.74%	19.75%	18.86%	16.32%
56	13.74%	19.75%	18.86%	16.32%
57	13.74%	19.75%	18.86%	16.32%
58	13.74%	19.75%	18.86%	16.32%
59	13.74%	19.75%	18.86%	16.32%
60	13.74%	19.75%	18.86%	16.32%
61	13.74%	19.75%	18.86%	16.32%
62	13.74%	19.75%	18.86%	16.32%
63	13.74%	19.75%	18.86%	16.32%
64	13.74%	19.75%	18.86%	16.32%
65	13.74%	19.75%	18.86%	16.32%
66 and thereafter	13.74%	19.75%	18.86%	16.32%

<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	9.99%	7.59%	7.73%	13.22%
16	9.99%	7.59%	7.73%	13.22%
17	10.13%	7.70%	7.35%	13.41%
18	10.28%	7.81%	6.95%	13.61%
19	10.43%	7.92%	7.05%	13.81%
20	10.57%	8.04%	7.15%	14.01%
21	10.73%	8.15%	7.26%	14.22%
22	10.88%	8.27%	7.36%	14.43%
23	11.03%	8.39%	7.47%	14.64%
24	11.19%	8.51%	7.58%	14.86%
25	11.35%	8.63%	7.68%	15.08%
26	11.52%	8.75%	7.79%	15.31%
27	11.68%	8.88%	7.91%	15.54%
28	11.85%	9.00%	8.02%	15.77%
29	12.02%	9.13%	8.13%	16.01%
30	12.20%	9.26%	8.25%	16.26%
31	12.38%	9.39%	8.37%	16.51%
32	12.56%	9.53%	8.49%	16.76%
33	12.75%	9.67%	8.61%	17.03%
34	12.94%	9.81%	8.73%	17.30%
35	13.13%	9.95%	8.86%	17.58%
36	13.34%	10.10%	8.98%	17.87%
37	13.54%	10.25%	9.11%	18.17%
38	13.73%	10.40%	9.24%	18.48%
39	13.92%	10.55%	9.37%	18.78%
40	14.12%	10.72%	9.51%	19.07%
41	14.33%	10.88%	9.65%	19.34%
42	14.55%	11.04%	9.79%	19.62%
43	14.78%	11.20%	9.93%	19.92%
44	15.02%	11.36%	10.08%	20.25%
45	15.26%	11.52%	10.23%	20.57%
46	15.48%	11.69%	10.38%	20.89%
47	15.67%	11.87%	10.54%	21.16%
48	15.79%	12.06%	10.70%	21.40%
49	15.81%	12.25%	10.86%	21.58%
50	15.75%	12.45%	11.02%	21.68%
51	15.59%	12.63%	11.17%	21.62%
52	15.27%	12.78%	11.33%	21.39%
53	15.79%	12.88%	11.50%	21.01%
54	16.32%	12.90%	11.68%	20.34%
55	16.32%	12.85%	11.86%	21.01%
56	16.32%	12.72%	12.05%	21.71%
57	16.32%	12.46%	12.24%	21.71%
58	16.32%	12.88%	12.43%	21.71%
59	16.32%	13.32%	12.58%	21.71%
60	16.32%	13.32%	12.67%	21.71%
61	16.32%	13.32%	12.69%	21.71%
62	16.32%	13.32%	12.64%	21.71%
63	16.32%	13.32%	12.51%	21.71%
64	16.32%	13.32%	12.26%	21.71%
65	16.32%	13.32%	12.67%	21.71%
66 and thereafter	16.32%	13.32%	13.10%	21.71%

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)	95.00%	34
#10	Plan M (General)	N/A	N/A
#10	Plan N (General)	93.77%	34
#10	Plan U (General) - PEPRA	93.70%	34
#8	Plan E (Safety)	100%	30
#8	Plan F (Safety)	99.42%	30
#8	Plan Q (Safety)	N/A	N/A
#8	Plan R (Safety)	98.80%	30
#8	Plan V (Safety) - PEPRA	99.02%	30