



**Orange County Fire Authority  
 Employer / Employee Contribution Rates  
 Effective Pay Period 15, July 7, 2017**

**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>	13.44%
		<b>UAAL</b>	<u>20.53%</u>
		<b>Total</b>	<b>33.97%</b>
<b>#10</b>	<b>M &amp; N (General)</b>	<b>Normal</b>	12.72%
		<b>UAAL</b>	<u>20.53%</u>
		<b>Total</b>	<b>33.25%</b>
<b>#10</b>	<b>U (General) – PEPR</b>	<b>Normal</b>	8.81%
		<b>UAAL</b>	<u>20.53%</u>
		<b>Total</b>	<b>29.34%</b>
<b>#8</b>	<b>E &amp; F (Safety)</b>	<b>Normal</b>	26.87%
		<b>UAAL</b>	<u>22.37%</u>
		<b>Total</b>	49.24%
<b>#8</b>	<b>Q &amp; R (Safety)</b>	<b>Normal</b>	22.10%
		<b>UAAL</b>	<u>22.37%</u>
		<b>Total</b>	44.47%
<b>#8</b>	<b>V (Safety) – PEPR</b>	<b>Normal</b>	15.30%
		<b>UAAL</b>	<u>22.79%</u>
		<b>Total</b>	38.09%

**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	10.50%	14.33%	13.66%	9.67%
16	10.50%	14.33%	13.66%	9.67%
17	10.64%	14.51%	13.84%	9.84%
18	10.78%	14.71%	14.02%	10.01%
19	10.92%	14.90%	14.21%	10.19%
20	11.07%	15.10%	14.40%	10.37%
21	11.21%	15.30%	14.59%	10.55%
22	11.36%	15.50%	14.78%	10.74%
23	11.52%	15.71%	14.98%	10.93%
24	11.67%	15.92%	15.18%	11.12%
25	11.83%	16.14%	15.39%	11.31%
26	12.00%	16.36%	15.60%	11.51%
27	12.17%	16.59%	15.82%	11.72%
28	12.34%	16.83%	16.05%	11.93%
29	12.52%	17.07%	16.28%	12.14%
30	12.70%	17.32%	16.52%	12.36%
31	12.90%	17.58%	16.76%	12.58%
32	13.10%	17.83%	17.01%	12.81%
33	13.31%	18.09%	17.25%	13.04%
34	13.49%	18.34%	17.49%	13.28%
35	13.69%	18.61%	17.75%	13.53%
36	13.90%	18.89%	18.02%	13.79%
37	14.13%	19.19%	18.31%	14.05%
38	14.38%	19.49%	18.59%	14.33%
39	14.65%	19.79%	18.87%	14.55%
40	14.88%	20.04%	19.11%	14.78%
41	15.15%	20.25%	19.31%	15.02%
42	15.32%	20.37%	19.43%	15.27%
43	15.49%	20.43%	19.48%	15.53%
44	15.58%	20.35%	19.41%	15.81%
45	15.63%	20.11%	19.18%	16.12%
46	15.53%	19.68%	18.77%	16.41%
47	15.28%	18.96%	18.08%	16.67%
48	14.90%	19.57%	18.67%	16.93%
49	14.12%	20.23%	19.29%	17.07%
50	14.12%	20.23%	19.29%	17.14%
51	14.12%	20.23%	19.29%	17.14%
52	14.12%	20.23%	19.29%	17.00%
53	14.12%	20.23%	19.29%	16.71%
54	14.12%	20.23%	19.29%	15.98%
55	14.12%	20.23%	19.29%	15.98%
56	14.12%	20.23%	19.29%	15.98%
57	14.12%	20.23%	19.29%	15.98%
58	14.12%	20.23%	19.29%	15.98%
59	14.12%	20.23%	19.29%	15.98%
60	14.12%	20.23%	19.29%	15.98%
61	14.12%	20.23%	19.29%	15.98%
62	14.12%	20.23%	19.29%	15.98%
63	14.12%	20.23%	19.29%	15.98%
64	14.12%	20.23%	19.29%	15.98%
65	14.12%	20.23%	19.29%	15.98%
66 and thereafter	14.12%	20.23%	19.29%	15.98%

<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	9.21%	6.85%	7.18%	12.81%
16	9.21%	6.85%	7.18%	12.81%
17	9.37%	6.97%	6.85%	12.98%
18	9.54%	7.09%	6.51%	13.15%
19	9.70%	7.22%	6.62%	13.32%
20	9.87%	7.34%	6.74%	13.49%
21	10.05%	7.47%	6.86%	13.67%
22	10.22%	7.61%	6.98%	13.84%
23	10.40%	7.74%	7.11%	14.03%
24	10.59%	7.88%	7.23%	14.21%
25	10.77%	8.01%	7.36%	14.40%
26	10.96%	8.15%	7.49%	14.59%
27	11.16%	8.30%	7.63%	14.78%
28	11.35%	8.44%	7.76%	14.98%
29	11.55%	8.59%	7.90%	15.18%
30	11.76%	8.74%	8.04%	15.39%
31	11.97%	8.90%	8.18%	15.59%
32	12.19%	9.05%	8.32%	15.81%
33	12.41%	9.21%	8.47%	16.03%
34	12.64%	9.38%	8.62%	16.26%
35	12.87%	9.54%	8.77%	16.49%
36	13.11%	9.71%	8.93%	16.73%
37	13.34%	9.89%	9.08%	16.98%
38	13.56%	10.07%	9.25%	17.23%
39	13.77%	10.25%	9.41%	17.49%
40	13.98%	10.45%	9.58%	17.74%
41	14.20%	10.64%	9.75%	18.00%
42	14.43%	10.83%	9.92%	18.26%
43	14.68%	11.01%	10.10%	18.55%
44	14.93%	11.17%	10.29%	18.85%
45	15.16%	11.35%	10.48%	19.15%
46	15.37%	11.53%	10.67%	19.46%
47	15.53%	11.71%	10.87%	19.71%
48	15.62%	11.91%	11.08%	19.93%
49	15.64%	12.11%	11.28%	20.08%
50	15.55%	12.30%	11.46%	20.15%
51	15.35%	12.47%	11.64%	20.11%
52	14.95%	12.60%	11.83%	19.91%
53	15.45%	12.68%	12.02%	19.54%
54	15.98%	12.69%	12.22%	18.90%
55	15.98%	12.62%	12.44%	19.52%
56	15.98%	12.46%	12.66%	20.17%
57	15.98%	12.13%	12.87%	20.17%
58	15.98%	12.54%	13.06%	20.17%
59	15.98%	12.97%	13.21%	20.17%
60	15.98%	12.97%	13.31%	20.17%
61	15.98%	12.97%	13.35%	20.17%
62	15.98%	12.97%	13.31%	20.17%
63	15.98%	12.97%	13.20%	20.17%
64	15.98%	12.97%	12.94%	20.17%
65	15.98%	12.97%	13.37%	20.17%
66 and thereafter	15.98%	12.97%	13.82%	20.17%

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)	97.66%	33
#10	Plan M (General)	N/A	N/A
#10	Plan N (General)	96.86%	33
#10	Plan U (General) - PEPRA	94.72%	33
#8	Plan E (Safety)	100%	30
#8	Plan F (Safety)	99.48%	30
#8	Plan Q (Safety)	N/A	N/A
#8	Plan R (Safety)	99.27%	30
#8	Plan V (Safety) - PEPRA	98.97%	30