

Appendix D Member Contribution Rates

This section illustrates the member basic contribution rates and COLA sharing contribution rates by entry age for Plans 1 through 6. For different COLA sharing percentages, the COLA contribution rates may be adjusted ratably, and should be rounded to two decimal places.

Member contribution rates for Plan 7 are not defined by entry age. Plan 7 members contribute 50% of the total Normal Cost rate. For the 2024-2025 fiscal year, Plan 7 member contribution rates are:

- General Plan 7 members: 9.63%
- SMCM&VCD Plan 7 members: 9.69%
- Safety Plan 7 members: 15.91%
- Probation Plan 7 members: 16.23%

Please refer to Appendix B for a detailed description of member contribution rates.

Exhibit D-1
General Member Contribution Rates (including SMCM&VCD)

Entry Age ⁽¹⁾	Basic Member Rates				
	General & SMCM&VCD			General	SMCM&VCD
	Plans 1&2	Plan 4	Plan 5	Plan 7	Plan 7
16	7.12%	6.86%	6.05%	9.63%	9.69%
17	7.22%	6.96%	6.13%	9.63%	9.69%
18	7.32%	7.06%	6.22%	9.63%	9.69%
19	7.42%	7.16%	6.31%	9.63%	9.69%
20	7.53%	7.26%	6.40%	9.63%	9.69%
21	7.63%	7.36%	6.49%	9.63%	9.69%
22	7.74%	7.46%	6.58%	9.63%	9.69%
23	7.85%	7.56%	6.67%	9.63%	9.69%
24	7.95%	7.67%	6.76%	9.63%	9.69%
25	8.07%	7.78%	6.86%	9.63%	9.69%
26	8.18%	7.88%	6.96%	9.63%	9.69%
27	8.29%	7.99%	7.05%	9.63%	9.69%
28	8.41%	8.11%	7.15%	9.63%	9.69%
29	8.53%	8.22%	7.25%	9.63%	9.69%
30	8.64%	8.33%	7.35%	9.63%	9.69%
31	8.77%	8.45%	7.45%	9.63%	9.69%
32	8.89%	8.57%	7.56%	9.63%	9.69%
33	9.01%	8.69%	7.66%	9.63%	9.69%
34	9.14%	8.81%	7.77%	9.63%	9.69%
35	9.27%	8.94%	7.88%	9.63%	9.69%
36	9.41%	9.07%	7.99%	9.63%	9.69%
37	9.54%	9.20%	8.10%	9.63%	9.69%
38	9.68%	9.33%	8.22%	9.63%	9.69%
39	9.83%	9.46%	8.33%	9.63%	9.69%
40	9.97%	9.60%	8.45%	9.63%	9.69%
41	10.11%	9.73%	8.57%	9.63%	9.69%
42	10.25%	9.86%	8.70%	9.63%	9.69%
43	10.39%	9.99%	8.82%	9.63%	9.69%
44	10.53%	10.12%	8.95%	9.63%	9.69%
45	10.68%	10.25%	9.07%	9.63%	9.69%
46	10.83%	10.38%	9.20%	9.63%	9.69%
47	10.97%	10.50%	9.32%	9.63%	9.69%
48	11.11%	10.61%	9.45%	9.63%	9.69%
49	11.24%	10.69%	9.57%	9.63%	9.69%
50	11.35%	10.74%	9.69%	9.63%	9.69%
51	11.44%	10.74%	9.81%	9.63%	9.69%
52	11.47%	10.74%	9.93%	9.63%	9.69%
53	11.47%	10.97%	10.03%	9.63%	9.69%
54	11.47%	11.30%	10.11%	9.63%	9.69%
55	11.47%	11.30%	10.15%	9.63%	9.69%
56	11.47%	11.30%	10.15%	9.63%	9.69%
57	11.47%	11.30%	10.15%	9.63%	9.69%
58	11.47%	11.30%	10.37%	9.63%	9.69%
59	11.47%	11.30%	10.68%	9.63%	9.69%
60	11.47%	11.30%	10.68%	9.63%	9.69%

1. For General and SMCM&VCD members entering after age 60, the rate equals the rate at age 60.

Exhibit D-2
Safety/Probation Member Contribution Rates

Entry Age ⁽¹⁾	Basic Member Rates			
	Safety & Probation		Safety	Probation
	Plans 1&2	Plans 4&5&6	Plan 7	Plan 7
16	10.02%	9.63%	15.91%	16.23%
17	10.14%	9.74%	15.91%	16.23%
18	10.25%	9.85%	15.91%	16.23%
19	10.37%	9.97%	15.91%	16.23%
20	10.49%	10.08%	15.91%	16.23%
21	10.62%	10.20%	15.91%	16.23%
22	10.74%	10.32%	15.91%	16.23%
23	10.86%	10.44%	15.91%	16.23%
24	10.99%	10.56%	15.91%	16.23%
25	11.12%	10.68%	15.91%	16.23%
26	11.25%	10.81%	15.91%	16.23%
27	11.38%	10.94%	15.91%	16.23%
28	11.51%	11.06%	15.91%	16.23%
29	11.65%	11.19%	15.91%	16.23%
30	11.79%	11.33%	15.91%	16.23%
31	11.93%	11.46%	15.91%	16.23%
32	12.07%	11.60%	15.91%	16.23%
33	12.22%	11.74%	15.91%	16.23%
34	12.37%	11.89%	15.91%	16.23%
35	12.52%	12.03%	15.91%	16.23%
36	12.68%	12.19%	15.91%	16.23%
37	12.85%	12.34%	15.91%	16.23%
38	13.02%	12.50%	15.91%	16.23%
39	13.19%	12.66%	15.91%	16.23%
40	13.37%	12.81%	15.91%	16.23%
41	13.54%	12.97%	15.91%	16.23%
42	13.72%	13.11%	15.91%	16.23%
43	13.89%	13.24%	15.91%	16.23%
44	14.05%	13.33%	15.91%	16.23%
45	14.18%	13.36%	15.91%	16.23%
46	14.26%	13.36%	15.91%	16.23%
47	14.27%	13.36%	15.91%	16.23%
48	14.27%	13.60%	15.91%	16.23%
49	14.27%	14.01%	15.91%	16.23%
50	14.27%	14.01%	15.91%	16.23%

1. For Safety and Probation members entering after age 50, the rate equals the rate at age 50.

Exhibit D-3
General Member Contribution Rates (except SMCM&VCD)

Entry Age ⁽¹⁾	50% Member COLA Rates			
	Plan 1	Plan 2	Plan 4	Plan 5
16	2.49%	2.98%	1.90%	1.64%
17	2.53%	3.02%	1.93%	1.66%
18	2.56%	3.06%	1.95%	1.68%
19	2.60%	3.11%	1.98%	1.71%
20	2.64%	3.15%	2.01%	1.73%
21	2.67%	3.19%	2.04%	1.76%
22	2.71%	3.24%	2.06%	1.78%
23	2.75%	3.29%	2.09%	1.81%
24	2.78%	3.33%	2.12%	1.83%
25	2.82%	3.38%	2.15%	1.86%
26	2.86%	3.42%	2.18%	1.88%
27	2.90%	3.47%	2.21%	1.91%
28	2.94%	3.52%	2.24%	1.94%
29	2.99%	3.57%	2.27%	1.96%
30	3.02%	3.62%	2.30%	1.99%
31	3.07%	3.67%	2.34%	2.02%
32	3.11%	3.72%	2.37%	2.05%
33	3.15%	3.77%	2.40%	2.07%
34	3.20%	3.83%	2.44%	2.10%
35	3.24%	3.88%	2.47%	2.13%
36	3.29%	3.94%	2.51%	2.16%
37	3.34%	3.99%	2.54%	2.19%
38	3.39%	4.05%	2.58%	2.23%
39	3.44%	4.11%	2.62%	2.26%
40	3.49%	4.17%	2.66%	2.29%
41	3.54%	4.23%	2.69%	2.32%
42	3.59%	4.29%	2.73%	2.36%
43	3.64%	4.35%	2.76%	2.39%
44	3.69%	4.41%	2.80%	2.42%
45	3.74%	4.47%	2.84%	2.46%
46	3.79%	4.53%	2.87%	2.49%
47	3.84%	4.59%	2.90%	2.52%
48	3.89%	4.65%	2.93%	2.56%
49	3.93%	4.70%	2.96%	2.59%
50	3.97%	4.75%	2.97%	2.62%
51	4.00%	4.79%	2.97%	2.66%
52	4.01%	4.80%	2.97%	2.69%
53	4.01%	4.80%	3.03%	2.72%
54	4.01%	4.80%	3.13%	2.74%
55	4.01%	4.80%	3.13%	2.75%
56	4.01%	4.80%	3.13%	2.75%
57	4.01%	4.80%	3.13%	2.75%
58	4.01%	4.80%	3.13%	2.81%
59	4.01%	4.80%	3.13%	2.89%
60	4.01%	4.80%	3.13%	2.89%

1. For General and SMCM&VCD members entering after age 60, the rate equals the rate at age 60.

Exhibit D-4
Safety Member Contribution Rates

Entry Age ⁽¹⁾	50% Member COLA Rates				
	Plan 1	Plan 2	Plan 4	Plan 5	Plan 6
16	4.80%	6.12%	4.14%	3.78%	3.13%
17	4.86%	6.19%	4.19%	3.82%	3.16%
18	4.91%	6.26%	4.23%	3.87%	3.20%
19	4.97%	6.34%	4.29%	3.91%	3.24%
20	5.03%	6.41%	4.33%	3.96%	3.27%
21	5.09%	6.49%	4.38%	4.00%	3.31%
22	5.15%	6.56%	4.44%	4.05%	3.35%
23	5.21%	6.63%	4.49%	4.10%	3.39%
24	5.27%	6.71%	4.54%	4.14%	3.43%
25	5.33%	6.79%	4.59%	4.19%	3.47%
26	5.39%	6.87%	4.65%	4.24%	3.51%
27	5.45%	6.95%	4.70%	4.29%	3.55%
28	5.52%	7.03%	4.75%	4.34%	3.59%
29	5.58%	7.12%	4.81%	4.39%	3.63%
30	5.65%	7.20%	4.87%	4.45%	3.68%
31	5.72%	7.29%	4.93%	4.50%	3.72%
32	5.79%	7.37%	4.99%	4.55%	3.77%
33	5.86%	7.47%	5.05%	4.61%	3.81%
34	5.93%	7.56%	5.11%	4.67%	3.86%
35	6.00%	7.65%	5.17%	4.72%	3.91%
36	6.08%	7.75%	5.24%	4.78%	3.96%
37	6.16%	7.85%	5.30%	4.84%	4.01%
38	6.24%	7.95%	5.37%	4.91%	4.06%
39	6.32%	8.06%	5.44%	4.97%	4.11%
40	6.41%	8.17%	5.51%	5.03%	4.16%
41	6.49%	8.27%	5.57%	5.09%	4.21%
42	6.58%	8.38%	5.63%	5.15%	4.26%
43	6.66%	8.49%	5.69%	5.20%	4.30%
44	6.73%	8.58%	5.73%	5.23%	4.33%
45	6.80%	8.66%	5.74%	5.24%	4.34%
46	6.83%	8.71%	5.74%	5.24%	4.34%
47	6.84%	8.72%	5.74%	5.24%	4.34%
48	6.84%	8.72%	5.85%	5.34%	4.42%
49	6.84%	8.72%	6.02%	5.50%	4.55%
50	6.84%	8.72%	6.02%	5.50%	4.55%

1. For Safety members entering after age 50, the rate equals the rate at age 50.

Exhibit D-5
Probation Member Contribution Rates

Entry Age ⁽¹⁾	50% Member COLA Rates				
	Plan 1	Plan 2	Plan 4	Plan 5	Plan 6
16	5.33%	6.21%	4.02%	3.49%	2.93%
17	5.40%	6.28%	4.06%	3.53%	2.96%
18	5.45%	6.35%	4.11%	3.57%	3.00%
19	5.52%	6.43%	4.16%	3.62%	3.03%
20	5.58%	6.50%	4.21%	3.66%	3.07%
21	5.65%	6.58%	4.26%	3.70%	3.10%
22	5.71%	6.66%	4.31%	3.74%	3.14%
23	5.78%	6.73%	4.36%	3.79%	3.18%
24	5.85%	6.81%	4.41%	3.83%	3.21%
25	5.92%	6.89%	4.46%	3.87%	3.25%
26	5.99%	6.97%	4.51%	3.92%	3.29%
27	6.06%	7.05%	4.57%	3.97%	3.33%
28	6.12%	7.13%	4.62%	4.01%	3.37%
29	6.20%	7.22%	4.67%	4.06%	3.41%
30	6.27%	7.31%	4.73%	4.11%	3.45%
31	6.35%	7.39%	4.78%	4.16%	3.49%
32	6.42%	7.48%	4.84%	4.21%	3.53%
33	6.50%	7.57%	4.90%	4.26%	3.57%
34	6.58%	7.67%	4.96%	4.31%	3.62%
35	6.66%	7.76%	5.02%	4.36%	3.66%
36	6.75%	7.86%	5.09%	4.42%	3.71%
37	6.84%	7.96%	5.15%	4.48%	3.76%
38	6.93%	8.07%	5.22%	4.54%	3.81%
39	7.02%	8.18%	5.28%	4.59%	3.85%
40	7.11%	8.29%	5.35%	4.65%	3.90%
41	7.20%	8.39%	5.41%	4.71%	3.95%
42	7.30%	8.50%	5.47%	4.76%	3.99%
43	7.39%	8.61%	5.53%	4.80%	4.03%
44	7.48%	8.71%	5.56%	4.84%	4.06%
45	7.55%	8.79%	5.58%	4.85%	4.07%
46	7.59%	8.84%	5.58%	4.85%	4.07%
47	7.59%	8.84%	5.58%	4.85%	4.07%
48	7.59%	8.84%	5.68%	4.93%	4.14%
49	7.59%	8.84%	5.85%	5.08%	4.26%
50	7.59%	8.84%	5.85%	5.08%	4.26%

1. For Probation members entering after age 50, the rate equals the rate at age 50.

Exhibit 10
Employer Statutory Contribution Rates – All Plans
For the 2024-2025 Fiscal Year

All Plans								
	Gross Normal Cost	Member Contributions	Employer Rates					Prior Year Total Contribution Rate
			Basic Normal Cost	COLA Normal Cost	Total Normal Cost	UAAL Contribution Rate ⁽¹⁾⁽²⁾	Total Contribution Rate	
<u>General</u>								
County	21.83%	(11.42)%	8.11%	2.30%	10.41%	12.07%	22.48%	22.09%
Courts	21.97%	(11.48)%	8.17%	2.32%	10.49%	15.86%	26.35%	26.02%
Total	21.85%	(11.42)%	8.11%	2.32%	10.43%	12.26%	22.69%	22.31%
SMCM&VCD ⁽³⁾	21.35%	(9.08)%	9.03%	3.24%	12.27%	15.76%	28.03%	25.06%
Safety	37.57%	(18.34)%	14.87%	4.36%	19.23%	29.49%	48.72%	47.35%
Probation	38.48%	(18.28)%	15.65%	4.55%	20.20%	33.33%	53.53%	53.75%
All Plans	24.16%	(12.41)%	9.12%	2.63%	11.75%	14.89%	26.64%	26.19%
County Only	24.25%	(12.47)%	9.16%	2.62%	11.78%	14.84%	26.62%	26.19%

1. The UAAL Contribution Rate for each member class is the greater of the FYB 2023 calculated UAAL Contribution Rate for the respective class and those calculated in this year's valuation (shown in Exhibits 12a - 12c).

2. County UAAL Contribution Rate includes an aggregate offset of 4.48% of payroll to reflect the County Supplementary Contributions Account. Offsets vary by class of member as follows:

- General member UAAL offset is 3.79% of payroll
- Safety member UAAL offset is 7.48% of payroll
- Probation member UAAL offset is 11.44% of payroll

3. SMCM&VCD UAAL Contribution Rate includes an offset of 0.10% of payroll to reflect the District Supplementary Contributions Account.

Exhibit 10a
Employer Statutory Contribution Rates – General Members
For the 2024-2025 Fiscal Year

General Members								
			Employer Rates					
	Gross Normal Cost	Member Contributions	Basic Normal Cost	COLA Normal Cost	Total Normal Cost	UAAL Contribution Rate ⁽¹⁾⁽²⁾	Total Contribution Rate	Prior Year Total Contribution Rate
Plan 1								
County	30.59%	(14.02)%	11.70%	4.87%	16.57%	12.07%	28.64%	26.15%
Courts	30.59%	(14.02)%	11.70%	4.87%	16.57%	15.86%	32.43%	30.00%
Total	30.59%	(14.02)%	11.70%	4.87%	16.57%	12.07%	28.64%	26.15%
Plan 2								
County	26.64%	(15.09)%	7.69%	3.86%	11.55%	12.07%	23.62%	22.06%
Courts	26.64%	(15.09)%	7.69%	3.86%	11.55%	15.86%	27.41%	25.91%
Total	26.64%	(15.09)%	7.69%	3.86%	11.55%	12.24%	23.79%	22.19%
Plan 3								
County	9.39%	0.00%	9.39%	0.00%	9.39%	12.07%	21.46%	21.06%
Courts	9.39%	0.00%	9.39%	0.00%	9.39%	15.86%	25.25%	24.91%
Total	9.39%	0.00%	9.39%	0.00%	9.39%	12.20%	21.59%	21.18%
Plan 4								
County	25.03%	(14.12)%	8.22%	2.69%	10.91%	12.07%	22.98%	22.59%
Courts	25.03%	(14.12)%	8.22%	2.69%	10.91%	15.86%	26.77%	26.44%
Total	25.03%	(14.12)%	8.22%	2.69%	10.91%	12.27%	23.18%	22.79%
Plan 5								
County	23.61%	(10.20)%	10.97%	2.44%	13.41%	12.07%	25.48%	25.12%
Courts	23.61%	(10.20)%	10.97%	2.44%	13.41%	15.86%	29.27%	28.97%
Total	23.61%	(10.20)%	10.97%	2.44%	13.41%	12.31%	25.72%	25.37%
Plan 7								
County	19.26%	(9.63)%	7.73%	1.90%	9.63%	12.07%	21.70%	21.31%
Courts	19.26%	(9.63)%	7.73%	1.90%	9.63%	15.86%	25.49%	25.16%
Total	19.26%	(9.63)%	7.73%	1.90%	9.63%	12.25%	21.88%	21.50%
All Plans								
County	21.83%	(11.42)%	8.11%	2.30%	10.41%	12.07%	22.48%	22.09%
Courts	21.97%	(11.48)%	8.17%	2.32%	10.49%	15.86%	26.35%	26.02%
Total	21.85%	(11.42)%	8.11%	2.32%	10.43%	12.26%	22.69%	22.31%

1. UAAL Contribution Rate (before SCA offset) is the greater of 15.86% and the calculated UAAL Contribution Rate shown in Exhibit 12a.
2. UAAL Contribution Rate includes an offset of 3.79% of payroll to reflect the County Supplementary Contributions Account, except for Courts.

Exhibit 10b
Employer Statutory Contribution Rates – SMCM&VCD Members
For the 2024-2025 Fiscal Year

SMCM&VCD Members								
	Gross Normal Cost	Member Contributions	Employer Rates					Prior Year Total Contribution Rate
			Basic Normal Cost	COLA Normal Cost	Total Normal Cost	UAAL Contribution Rate ⁽¹⁾⁽²⁾	Total Contribution Rate	
Plan 1 ⁽³⁾	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan 2 ⁽³⁾	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan 4	23.71%	(8.35)%	10.60%	4.76%	15.36%	15.76%	31.12%	27.92%
Plan 7	19.38%	(9.69)%	7.73%	1.96%	9.69%	15.76%	25.45%	22.58%
All Plans	21.35%	(9.08)%	9.03%	3.24%	12.27%	15.76%	28.03%	25.06%

1. UAAL Contribution Rate (before SCA offset) is the greater of 15.86% and the calculated UAAL Contribution Rate shown in Exhibit 12a.
2. UAAL Contribution Rate includes an offset of 0.10% of payroll to reflect the District Supplementary Contributions Account.
3. There are currently no active Plan 1 or Plan 2 members. Employer rates will be developed in the future if needed.

Exhibit 10c
Employer Statutory Contribution Rates – Safety Members
For the 2024-2025 Fiscal Year

Safety Members								
	Gross Normal Cost	Member Contributions	Employer Rates					Prior Year Total Contribution Rate
			Basic Normal Cost	COLA Normal Cost	Total Normal Cost	UAAL Contribution Rate ⁽¹⁾⁽²⁾	Total Contribution Rate	
Plan 1 ⁽³⁾	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan 2	48.24%	(21.12)%	18.48%	8.64%	27.12%	29.49%	56.61%	50.66%
Plan 4	42.13%	(20.55)%	16.71%	4.87%	21.58%	29.49%	51.07%	49.18%
Plan 5	41.11%	(19.47)%	16.95%	4.69%	21.64%	29.49%	51.13%	49.49%
Plan 6 ⁽³⁾	N/A	N/A	N/A	N/A	NA	NA	NA	NA
Plan 7	31.81%	(15.91)%	12.34%	3.56%	15.90%	29.49%	45.39%	44.59%
All Plans	37.57%	(18.34)%	14.87%	4.36%	19.23%	29.49%	48.72%	47.35%

1. UAAL Contribution Rate (before SCA offset) is the greater of 36.97% and the calculated UAAL Contribution Rate shown in Exhibit 12b.

2. UAAL Contribution Rate includes an offset of 7.48% of payroll to reflect the County Supplementary Contributions Account.

3. There are currently no active Safety Plan 1 or Plan 6 members. Employer rates will be developed in the future if needed.

Exhibit 10d
Employer Statutory Contribution Rates – Probation Members
For the 2024-2025 Fiscal Year

Probation Members								
	Gross Normal Cost	Member Contributions	Employer Rates					Prior Year Total Contribution Rate
			Basic Normal Cost	COLA Normal Cost	Total Normal Cost	UAAL Contribution Rate ⁽¹⁾⁽²⁾	Total Contribution Rate	
Plan 1 ⁽³⁾	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan 2	44.98%	(12.25)%	21.97%	10.76%	32.73%	33.33%	66.06%	59.69%
Plan 4	40.72%	(19.14)%	16.82%	4.76%	21.58%	33.33%	54.91%	54.91%
Plan 5	36.03%	(18.41)%	13.37%	4.25%	17.62%	33.33%	50.95%	52.07%
Plan 6 ⁽³⁾	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan 7	32.45%	(16.23)%	12.56%	3.66%	16.22%	33.33%	49.55%	50.26%
All Plans	38.48%	(18.28)%	15.65%	4.55%	20.20%	33.33%	53.53%	53.75%

1. UAAL Contribution Rate (before SCA offset) is the greater of 44.77% and the calculated UAAL Contribution Rate shown in Exhibit 12c.

2. UAAL Contribution Rate includes an offset of 11.44% of payroll to reflect the County Supplementary Contributions Account.

3. There are currently no active Probation Plan 1 or Plan 6 members. Employer rates will be developed in the future if needed.