

**Exhibit 10**  
**Employer Statutory Contribution Rates – All Plans**  
**For the 2021-2022 Fiscal Year**

All Plans								
	Employer Rates							Prior Year Total Contribution Rate
	Gross Normal Cost	Member Contributions	Basic Normal Cost	COLA Normal Cost	Total Normal Cost	UAAL Contribution Rate <sup>(1)</sup>	Total Contribution Rate	
<u>General</u>								
County	20.74%	(11.17)%	7.41%	2.16%	9.57%	23.22%	32.79%	32.11%
Courts	21.01%	(11.38)%	7.44%	2.19%	9.63%	26.22%	35.85%	35.22%
<b>Total</b>	20.75%	(11.18)%	7.41%	2.16%	9.57%	23.36%	32.93%	32.25%
SMCM&VCD	21.22%	(8.85)%	9.10%	3.27%	12.37%	0.39%	12.76%	12.58%
Safety	35.30%	(17.73)%	13.52%	4.05%	17.57%	54.42%	71.99%	68.89%
Probation	35.51%	(17.21)%	14.19%	4.11%	18.30%	47.68%	65.98%	60.52%
All Plans	23.11%	(12.21)%	8.43%	2.47%	10.90%	28.01%	38.91%	37.86%
County Only	23.21%	(12.26)%	8.47%	2.48%	10.95%	28.19%	39.14%	38.06%

<sup>1</sup> County UAAL Contribution Rate includes an aggregate offset of 3.54% of payroll to reflect the County Supplementary Contribution Account. Offsets vary by class of member as follows:

- General member UAAL offset is 3.00% of payroll
- Safety member UAAL offset is 6.14% of payroll
- Probation member UAAL offset is 6.28% of payroll

SMCM&VCD UAAL Contribution Rate includes an offset of 25.83% of payroll to reflect the District Supplementary Contribution Account.

**Exhibit 10a**  
**Employer Statutory Contribution Rates – General Members**  
**For the 2021-2022 Fiscal Year**

	Employer Rates							Prior Year Total Contribution Rate
	Gross Normal Cost	Member Contributions	Basic Normal Cost	COLA Normal Cost	Total Normal Cost	UAAL Contribution Rate <sup>(1)</sup>	Total Contribution Rate	
<b>General Members</b>								
<u>Plan 1</u>								
County	26.80%	(14.95)%	8.37%	3.48%	11.85%	23.22%	35.07%	45.05%
Courts	26.80%	(14.95)%	8.37%	3.48%	11.85%	26.22%	38.07%	48.08%
<b>Total</b>	26.80%	(14.95)%	8.37%	3.48%	11.85%	23.22%	35.07%	45.05%
<u>Plan 2</u>								
County	23.34%	(13.59)%	6.70%	3.05%	9.75%	23.22%	32.97%	32.02%
Courts	23.34%	(13.59)%	6.70%	3.05%	9.75%	26.22%	35.97%	35.05%
<b>Total</b>	23.34%	(13.59)%	6.70%	3.05%	9.75%	23.34%	33.09%	32.14%
<u>Plan 3</u>								
County	8.51%	0.00%	8.51%	0.00%	8.51%	23.22%	31.73%	30.67%
Courts	8.51%	0.00%	8.51%	0.00%	8.51%	26.22%	34.73%	33.70%
<b>Total</b>	8.51%	0.00%	8.51%	0.00%	8.51%	23.29%	31.80%	30.67%
<u>Plan 4</u>								
County	23.44%	(13.45)%	7.57%	2.42%	9.99%	23.22%	33.21%	32.47%
Courts	23.44%	(13.45)%	7.57%	2.42%	9.99%	26.22%	36.21%	35.50%
<b>Total</b>	23.44%	(13.45)%	7.57%	2.42%	9.99%	23.38%	33.37%	32.64%
<u>Plan 5</u>								
County	21.65%	(9.90)%	9.57%	2.18%	11.75%	23.22%	34.97%	34.22%
Courts	21.65%	(9.90)%	9.57%	2.18%	11.75%	26.22%	37.97%	37.25%
<b>Total</b>	21.65%	(9.90)%	9.57%	2.18%	11.75%	23.37%	35.12%	34.36%
<u>Plan 7</u>								
County	17.49%	(8.75)%	7.02%	1.72%	8.74%	23.22%	31.96%	31.29%
Courts	17.49%	(8.75)%	7.02%	1.72%	8.74%	26.22%	34.96%	34.32%
<b>Total</b>	17.49%	(8.75)%	7.02%	1.72%	8.74%	23.35%	32.09%	31.41%
<u>All Plans</u>								
County	20.74%	(11.17)%	7.41%	2.16%	9.57%	23.22%	32.79%	32.11%
Courts	21.01%	(11.38)%	7.44%	2.19%	9.63%	26.22%	35.85%	35.22%
<b>Total</b>	20.75%	(11.18)%	7.41%	2.16%	9.57%	23.36%	32.93%	32.25%

1. UAAL Contribution Rate includes an offset of 3.00% of payroll to reflect the County Supplementary Contribution Account, except for Courts.

**Exhibit 10b**  
**Employer Statutory Contribution Rates – SMCM&VCD Members**  
**For the 2021-2022 Fiscal Year**

SMCM&VCD Members								
	Employer Rates							Prior Year Total Contribution Rate
	Gross Normal Cost	Member Contributions	Basic Normal Cost	COLA Normal Cost	Total Normal Cost	UAAL Contribution Rate <sup>(1)</sup>	Total Contribution Rate	
Plan 1 <sup>(2)</sup>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan 2 <sup>(2)</sup>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan 4	22.74%	(8.19)%	10.21%	4.34%	14.55%	0.39%	14.94%	14.61%
Plan 7	19.34%	(9.67)%	7.73%	1.94%	9.67%	0.39%	10.06%	9.24%
All Plans	21.22%	(8.85)%	9.10%	3.27%	12.37%	0.39%	12.76%	12.58%

1. UAAL Contribution Rate includes an offset of 25.83% of payroll to reflect the District Supplementary Contribution Account.  
2. 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 2021-2022 Fiscal Year**

Safety Members								
	Gross Normal Cost	Member Contributions	Employer Rates				Total Contribution Rate	Prior Year Total Contribution Rate
			Basic Normal Cost	COLA Normal Cost	Total Normal Cost	UAAL Contribution Rate <sup>(1)</sup>		
Plan 1 <sup>(2)</sup>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan 2	40.73%	(19.42)%	15.02%	6.29%	21.31%	54.42%	75.73%	72.33%
Plan 4	38.39%	(19.46)%	14.64%	4.29%	18.93%	54.42%	73.35%	69.53%
Plan 5	38.06%	(19.29)%	14.59%	4.18%	18.77%	54.42%	73.19%	70.47%
Plan 6 <sup>(2)</sup>	N/A	N/A	N/A	N/A	NA	NA	NA	NA
Plan 7	29.43%	(14.72)%	11.47%	3.24%	14.71%	54.42%	69.13%	66.15%
All Plans	35.30%	(17.73)%	13.52%	4.05%	17.57%	54.42%	71.99%	68.89%

1. UAAL Contribution Rate includes an offset of 6.14% of payroll to reflect the County Supplementary Contribution Account.

2. 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 2021-2022 Fiscal Year**

Probation Members								
	Gross Normal Cost	Member Contributions	Employer Rates				Total Contribution Rate	Prior Year Total Contribution Rate
			Basic Normal Cost	COLA Normal Cost	Total Normal Cost	UAAL Contribution Rate <sup>(1)</sup>		
Plan 1 <sup>(2)</sup>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan 2	39.04%	(18.10)%	15.04%	5.90%	20.94%	47.68%	68.62%	62.52%
Plan 4	36.92%	(17.77)%	14.95%	4.20%	19.15%	47.68%	66.83%	61.10%
Plan 5	33.40%	(17.42)%	12.20%	3.78%	15.98%	47.68%	63.66%	59.05%
Plan 6 <sup>(2)</sup>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan 7	29.70%	(14.85)%	11.54%	3.31%	14.85%	47.68%	62.53%	57.52%
All Plans	35.51%	(17.21)%	14.19%	4.11%	18.30%	47.68%	65.98%	60.52%

1. UAAL Contribution Rate includes an offset of 6.28% of payroll to reflect the County Supplementary Contribution Account.  
2. There are currently no active Probation Plan 1 or Plan 6 members. Employer rates will be developed in the future if needed.

## 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 2021-2022 fiscal year, Plan 7 member contribution rates are:

- General Plan 7 members: 8.75%
- SMCM&VCD Plan 7 members: 9.67%
- Safety Plan 7 members: 14.72%
- Probation Plan 7 members: 14.85%

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