

Exhibit 10
Employer Statutory Contribution Rates – All Plans
For the 2023-2024 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 ⁽¹⁾⁽²⁾	Total Contribution Rate	
<u>General</u>								
County	21.37%	(11.29)%	7.83%	2.25%	10.08%	12.01%	22.09%	32.02%
Courts	21.44%	(11.28)%	7.92%	2.24%	10.16%	15.86%	26.02%	35.73%
Total	21.40%	(11.29)%	7.83%	2.28%	10.11%	12.20%	22.31%	32.21%
SMCM&VCD ⁽³⁾	20.73%	(8.81)%	8.79%	3.13%	11.92%	13.14%	25.06%	12.10%
Safety	36.68%	(18.12)%	14.34%	4.22%	18.56%	28.79%	47.35%	73.94%
Probation	37.16%	(17.89)%	14.93%	4.34%	19.27%	34.48%	53.75%	69.52%
All Plans	23.64%	(12.27)%	8.81%	2.56%	11.37%	14.82%	26.19%	38.33%
County Only	23.73%	(12.33)%	8.85%	2.55%	11.40%	14.79%	26.19%	38.51%

1. County UAAL Contribution Rate includes an aggregate offset of 4.59% of payroll to reflect the County Supplementary Contribution Account. Offsets vary by class of member as follows:

- General member UAAL offset is 3.85% of payroll
- Safety member UAAL offset is 8.18% of payroll
- Probation member UAAL offset is 10.29% of payroll

2. UAAL Contribution Rate includes an aggregate offset of 1.22% of payroll to reflect the deferred recognition of costs associated with assumption changes. Offsets vary by class of member as follows:

- General and SMCM&VCD member UAAL offset is 1.07% of payroll
- Safety member UAAL offset is 1.91% of payroll
- Probation member UAAL offset is 2.31% of payroll

3. SMCM&VCD UAAL Contribution Rate includes an offset of 2.72% of payroll to reflect the District Supplementary Contribution Account.

Exhibit 10a
Employer Statutory Contribution Rates – General Members
For the 2023-2024 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 ⁽¹⁾⁽²⁾	Total Contribution Rate	
Plan 1								
County	27.82%	(13.68)%	9.99%	4.15%	14.14%	12.01%	26.15%	36.88%
Courts	27.82%	(13.68)%	9.99%	4.15%	14.14%	15.86%	30.00%	40.49%
Total	27.82%	(13.68)%	9.99%	4.15%	14.14%	12.01%	26.15%	36.88%
Plan 2								
County	24.23%	(14.18)%	6.86%	3.19%	10.05%	12.01%	22.06%	32.34%
Courts	24.23%	(14.18)%	6.86%	3.19%	10.05%	15.86%	25.91%	35.95%
Total	24.23%	(14.18)%	6.86%	3.19%	10.05%	12.14%	22.19%	32.47%
Plan 3								
County	9.05%	0.00%	9.05%	0.00%	9.05%	12.01%	21.06%	31.07%
Courts	9.05%	0.00%	9.05%	0.00%	9.05%	15.86%	24.91%	34.68%
Total	9.05%	0.00%	9.05%	0.00%	9.05%	12.13%	21.18%	31.16%
Plan 4								
County	24.41%	(13.83)%	7.98%	2.60%	10.58%	12.01%	22.59%	32.59%
Courts	24.41%	(13.83)%	7.98%	2.60%	10.58%	15.86%	26.44%	36.20%
Total	24.41%	(13.83)%	7.98%	2.60%	10.58%	12.21%	22.79%	32.78%
Plan 5								
County	22.90%	(9.79)%	10.73%	2.38%	13.11%	12.01%	25.12%	34.86%
Courts	22.90%	(9.79)%	10.73%	2.38%	13.11%	15.86%	28.97%	38.47%
Total	22.90%	(9.79)%	10.73%	2.38%	13.11%	12.26%	25.37%	35.04%
Plan 7								
County	18.60%	(9.30)%	7.44%	1.86%	9.30%	12.01%	21.31%	31.00%
Courts	18.60%	(9.30)%	7.44%	1.86%	9.30%	15.86%	25.16%	34.61%
Total	18.60%	(9.30)%	7.44%	1.86%	9.30%	12.20%	21.50%	31.15%
All Plans								
County	21.37%	(11.29)%	7.83%	2.25%	10.08%	12.01%	22.09%	32.02%
Courts	21.44%	(11.28)%	7.92%	2.24%	10.16%	15.86%	26.02%	35.73%
Total	21.40%	(11.29)%	7.83%	2.28%	10.11%	12.20%	22.31%	32.21%

1. UAAL Contribution Rate includes an offset of 3.85% of payroll to reflect the County Supplementary Contribution Account, except for Courts.
 2. UAAL Contribution Rate includes an offset of 1.07% of payroll to reflect the deferred recognition of costs associated with assumption changes.

Exhibit 10b
Employer Statutory Contribution Rates – SMCM&VCD Members
For the 2023-2024 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 ⁽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	22.85%	(8.07)%	10.25%	4.53%	14.78%	13.14%	27.92%	14.49%
Plan 7	18.89%	(9.45)%	7.51%	1.93%	9.44%	13.14%	22.58%	10.11%
All Plans	20.73%	(8.81)%	8.79%	3.13%	11.92%	13.14%	25.06%	12.10%

1. UAAL Contribution Rate includes an offset of 2.72% of payroll to reflect the District Supplementary Contribution Account.
2. UAAL Contribution Rate includes an offset of 1.07% of payroll to reflect the deferred recognition of costs associated with assumption changes.
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 2023-2024 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 ⁽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	43.10%	(21.23)%	15.34%	6.53%	21.87%	28.79%	50.66%	77.08%
Plan 4	40.39%	(20.00)%	15.76%	4.63%	20.39%	28.79%	49.18%	75.70%
Plan 5	39.57%	(18.87)%	16.18%	4.52%	20.70%	28.79%	49.49%	75.86%
Plan 6 ⁽³⁾	N/A	N/A	N/A	N/A	NA	NA	NA	NA
Plan 7	31.61%	(15.81)%	12.26%	3.54%	15.80%	28.79%	44.59%	70.75%
All Plans	36.68%	(18.12)%	14.34%	4.22%	18.56%	28.79%	47.35%	73.94%

1. UAAL Contribution Rate includes an offset of 8.18% of payroll to reflect the County Supplementary Contribution Account.
2. UAAL Contribution Rate includes an offset of 1.91% of payroll to reflect the deferred recognition of costs associated with assumption changes.
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 2023-2024 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 ⁽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	41.97%	(16.76)%	17.85%	7.36%	25.21%	34.48%	59.69%	72.08%
Plan 4	39.03%	(18.60)%	15.88%	4.55%	20.43%	34.48%	54.91%	70.60%
Plan 5	35.56%	(17.97)%	13.46%	4.13%	17.59%	34.48%	52.07%	68.02%
Plan 6 ⁽³⁾	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan 7	31.56%	(15.78)%	12.21%	3.57%	15.78%	34.48%	50.26%	65.85%
All Plans	37.16%	(17.89)%	14.93%	4.34%	19.27%	34.48%	53.75%	69.52%

1. UAAL Contribution Rate includes an offset of 10.29% of payroll to reflect the County Supplementary Contribution Account.
2. UAAL Contribution Rate includes an offset of 2.31% of payroll to reflect the deferred recognition of costs associated with assumption changes.
3. 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 2023-2024 fiscal year, Plan 7 member contribution rates are:

- General Plan 7 members: 9.30%
- SMCM&VCD Plan 7 members: 9.45%
- Safety Plan 7 members: 15.81%
- Probation Plan 7 members: 15.78%

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