

**Exhibit 10 Employer Statutory Contribution Rates – All Plans
 For the 2019-2020 Fiscal Year**

	All Plans							Prior Year Total Contribution Rate
	Gross Normal Cost	Member Contributions	Basic Normal Cost	COLA Normal Cost	Total Normal Cost	UAAL Contribution Rate ⁽¹⁾	Total Contribution Rate	
General Members								
County	20.32%	(11.10)%	7.07%	2.15%	9.22%	19.32%	28.54%	30.13%
Courts	20.91%	(11.64)%	7.06%	2.21%	9.27%	21.76%	31.03%	32.23%
Total	20.35%	(11.12)%	7.07%	2.16%	9.23%	19.43%	28.66%	30.22%
SMCM&VCD Members	20.39%	(8.26)%	8.83%	3.30%	12.13%	0.00%	12.13%	24.69%
Safety Members	34.13%	(17.15)%	13.01%	3.97%	16.98%	44.68%	61.66%	62.85%
Probation Members	33.45%	(16.50)%	13.15%	3.80%	16.95%	32.88%	49.83%	50.29%
All Plans	22.68%	(12.11)%	8.10%	2.47%	10.57%	23.10%	33.67%	35.31%
County Only	22.75%	(12.14)%	8.13%	2.48%	10.61%	23.24%	33.85%	35.48%

1. County UAAL Contribution Rate includes an aggregate offset of 2.85% of County payroll to reflect the County Supplementary Contribution Account. Offsets vary by class of member as follows:

- General member UAAL offset is 2.44% of payroll
- Safety member UAAL offset is 5.02% of payroll
- Probation member UAAL offset is 4.10% of payroll

SMCM&VCD UAAL Contribution Rate includes an offset of 21.76% of District payroll to reflect the District Supplementary Contribution Account.

**Exhibit 10a Employer Statutory Contribution Rates – General Members
 For the 2019-2020 Fiscal Year**

General 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 ⁽¹⁾		
<u>Plan 1</u>								
County	27.79%	(13.79)%	10.15%	3.85%	14.00%	19.32%	33.32%	31.29%
Courts	27.79%	(13.79)%	10.15%	3.85%	14.00%	21.76%	35.76%	33.32%
Total	27.79%	(13.79)%	10.15%	3.85%	14.00%	19.32%	33.32%	31.29%
<u>Plan 2</u>								
County	21.84%	(12.92)%	6.18%	2.74%	8.92%	19.32%	28.24%	29.79%
Courts	21.84%	(12.92)%	6.18%	2.74%	8.92%	21.76%	30.68%	31.82%
Total	21.84%	(12.92)%	6.18%	2.74%	8.92%	19.42%	28.34%	29.87%
<u>Plan 3</u>								
County	7.83%	0.00%	7.83%	0.00%	7.83%	19.32%	27.15%	28.66%
Courts	7.83%	0.00%	7.83%	0.00%	7.83%	21.76%	29.59%	30.69%
Total	7.83%	0.00%	7.83%	0.00%	7.83%	19.32%	27.15%	28.66%
<u>Plan 4</u>								
County	22.38%	(12.92)%	7.22%	2.24%	9.46%	19.32%	28.78%	30.47%
Courts	22.38%	(12.92)%	7.22%	2.24%	9.46%	21.76%	31.22%	32.50%
Total	22.38%	(12.92)%	7.22%	2.24%	9.46%	19.46%	28.92%	30.60%
<u>Plan 5</u>								
County	20.62%	(9.28)%	9.27%	2.07%	11.34%	19.32%	30.66%	32.16%
Courts	20.62%	(9.28)%	9.27%	2.07%	11.34%	21.76%	33.10%	34.19%
Total	20.62%	(9.28)%	9.27%	2.07%	11.34%	19.40%	30.74%	32.21%
<u>Plan 7</u>								
County	17.21%	(8.61)%	6.75%	1.85%	8.60%	19.32%	27.92%	29.26%
Courts	17.21%	(8.61)%	6.75%	1.85%	8.60%	21.76%	30.36%	31.29%
Total	17.21%	(8.61)%	6.75%	1.85%	8.60%	19.41%	28.01%	29.33%
<u>All Plans</u>								
County	20.32%	(11.10)%	7.07%	2.15%	9.22%	19.32%	28.54%	30.13%
Courts	20.91%	(11.64)%	7.06%	2.21%	9.27%	21.76%	31.03%	32.23%
Total	20.35%	(11.12)%	7.07%	2.16%	9.23%	19.43%	28.66%	30.22%

Notes:

1. UAAL Contribution Rate includes an offset of 2.44% of payroll to reflect the County Supplementary Contribution Account, except for Courts.

**Exhibit 10b Employer Statutory Contribution Rates – SMCM&VCD Members
 For the 2019-2020 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⁾	Total Contribution Rate	
Plan 1 ⁽²⁾	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan 2 ⁽²⁾	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan 4	21.69%	(7.82)%	9.82%	4.05%	13.87%	0.00%	13.87%	26.41%
Plan 7	18.08%	(9.04)%	7.06%	1.98%	9.04%	0.00%	9.04%	21.21%
All Plans	20.39%	(8.26)%	8.83%	3.30%	12.13%	0.00%	12.13%	24.69%

Notes:

1. UAAL Contribution Rate includes an offset of 21.76% of payroll to reflect the District Supplementary Contribution Account.
2. There are currently no active Plan 1 or Plan 2 SMCM&VCD members. Employer rates will be developed in the future if needed.

**Exhibit 10c Employer Statutory Contribution Rates – Safety Members
 For the 2019-2020 Fiscal Year**

Safety 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⁾	Total Contribution Rate	
Plan 1 ⁽²⁾	N/A	N/A	N/A	N/A	N/A	N/A	N/A	79.86%
Plan 2	36.73%	(16.94)%	13.94%	5.85%	19.79%	44.68%	64.47%	64.05%
Plan 4	35.73%	(18.36)%	13.50%	3.87%	17.37%	44.68%	62.05%	63.22%
Plan 5	36.44%	(18.28)%	14.26%	3.90%	18.16%	44.68%	62.84%	64.03%
Plan 6 ⁽²⁾	N/A	0.00%	N/A	N/A	NA	NA	NA	NA
Plan 7	29.00%	(14.50)%	11.13%	3.37%	14.50%	44.68%	59.18%	60.08%
All Plans	34.13%	(17.15)%	13.01%	3.97%	16.98%	44.68%	61.66%	62.85%

Notes:

1. UAAL Contribution Rate includes an offset of 5.02% of payroll to reflect the County Supplementary Contribution Account.
2. There are currently no active Plan 1 or Plan 6 Safety members. Employer rates will be developed in the future if needed.

**Exhibit 10d Employer Statutory Contribution Rates – Probation Members
 For the 2019-2020 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 ⁽¹⁾		
Plan 1 ⁽²⁾	N/A	N/A	N/A	N/A	N/A	N/A	N/A	65.51%
Plan 2	36.87%	(17.97)%	13.87%	5.03%	18.90%	32.88%	51.78%	52.17%
Plan 4	33.97%	(16.72)%	13.53%	3.72%	17.25%	32.88%	50.13%	50.33%
Plan 5	31.60%	(16.37)%	11.77%	3.46%	15.23%	32.88%	48.11%	48.03%
Plan 6 ⁽²⁾	N/A	N/A	N/A	N/A	N/A	N/A	N/A	48.04%
Plan 7	28.21%	(14.11)%	10.89%	3.21%	14.10%	32.88%	46.98%	47.19%
All Plans	33.45%	(16.50)%	13.15%	3.80%	16.95%	32.88%	49.83%	50.29%

Notes:

1. UAAL Contribution Rate includes an offset of 4.10% of payroll to reflect the County Supplementary Contribution Account.
2. There are currently no active Plan 1 or Plan 6 Probation 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 2019-2020 fiscal year, Plan 7 member contribution rates are:

- General Plan 7 members: 8.61%
- SMCM&VCD Plan 7 members: 9.04%
- Safety Plan 7 members: 14.50%
- Probation Plan 7 members: 14.11%

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