

Exhibit 10
Employer Statutory Contribution Rates – All Plans
For the 2026-2027 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	21.22%	(11.01)%	8.01%	2.20%	10.21%	11.78%	21.99%	22.58%
Courts	21.52%	(11.13)%	8.16%	2.23%	10.39%	15.86%	26.25%	26.38%
Total	21.26%	(11.01)%	8.02%	2.23%	10.25%	11.95%	22.20%	22.78%
SMCM&VCD	20.32%	(8.69)%	8.61%	3.02%	11.63%	15.86%	27.49%	27.81%
Safety	36.19%	(17.73)%	14.30%	4.16%	18.46%	29.13%	47.59%	48.49%
Probation	37.39%	(18.03)%	15.05%	4.31%	19.36%	35.60%	54.96%	54.07%
All Plans	23.36%	(11.94)%	8.91%	2.51%	11.42%	14.49%	25.91%	26.50%
County Only	23.41%	(11.99)%	8.94%	2.48%	11.42%	14.43%	25.85%	26.48%

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 4.86% of payroll to reflect the County Supplementary Contributions Account. Offsets vary by class of member as follows:
 - General member UAAL offset is 4.08% of payroll
 - Safety member UAAL offset is 7.84% of payroll
 - Probation member UAAL offset is 18.83% of payroll

Exhibit 10a
Employer Statutory Contribution Rates – General Members
For the 2026-2027 Fiscal Year

General 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								
County	29.68%	(13.89)%	11.15%	4.64%	15.79%	11.78%	27.57%	28.45%
Courts	29.68%	(13.89)%	11.15%	4.64%	15.79%	15.86%	31.65%	32.12%
Total	29.68%	(13.89)%	11.15%	4.64%	15.79%	11.78%	27.57%	28.45%
Plan 2								
County	25.86%	(15.01)%	7.21%	3.64%	10.85%	11.78%	22.63%	23.34%
Courts	25.86%	(15.01)%	7.21%	3.64%	10.85%	15.86%	26.71%	27.01%
Total	25.86%	(15.01)%	7.21%	3.64%	10.85%	11.96%	22.81%	23.51%
Plan 3								
County	9.49%	0.00%	9.49%	0.00%	9.49%	11.78%	21.27%	21.71%
Courts	9.49%	0.00%	9.49%	0.00%	9.49%	15.86%	25.35%	25.38%
Total	9.49%	0.00%	9.49%	0.00%	9.49%	11.95%	21.44%	21.85%
Plan 4								
County	24.85%	(14.01)%	8.20%	2.64%	10.84%	11.78%	22.62%	23.25%
Courts	24.85%	(14.01)%	8.20%	2.64%	10.84%	15.86%	26.70%	26.92%
Total	24.85%	(14.01)%	8.20%	2.64%	10.84%	11.96%	22.80%	23.43%
Plan 5								
County	23.77%	(10.00)%	11.30%	2.47%	13.77%	11.78%	25.55%	25.94%
Courts	23.77%	(10.00)%	11.30%	2.47%	13.77%	15.86%	29.63%	29.61%
Total	23.77%	(10.00)%	11.30%	2.47%	13.77%	12.05%	25.82%	26.17%
Plan 7								
County	19.15%	(9.58)%	7.67%	1.90%	9.57%	11.78%	21.35%	21.83%
Courts	19.15%	(9.58)%	7.67%	1.90%	9.57%	15.86%	25.43%	25.50%
Total	19.15%	(9.58)%	7.67%	1.90%	9.57%	11.94%	21.51%	21.99%
All Plans								
County	21.22%	(11.01)%	8.01%	2.20%	10.21%	11.78%	21.99%	22.58%
Courts	21.52%	(11.13)%	8.16%	2.23%	10.39%	15.86%	26.25%	26.38%
Total	21.26%	(11.01)%	8.02%	2.23%	10.25%	11.95%	22.20%	22.78%

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 4.08% of payroll to reflect the County Supplementary Contributions Account, except for Courts.

**Exhibit 10b
 Employer Statutory Contribution Rates – SMCM&VCD Members
 For the 2026-2027 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⁾	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	23.88%	(8.37)%	10.77%	4.74%	15.51%	15.86%	31.37%	31.12%
Plan 7	17.84%	(8.92)%	7.10%	1.82%	8.92%	15.86%	24.78%	25.10%
All Plans	20.32%	(8.69)%	8.61%	3.02%	11.63%	15.86%	27.49%	27.81%

1. UAAL Contribution Rate (before SCA offset) is the greater of 15.86% and the calculated UAAL Contribution Rate shown in Exhibit 12a.
 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 2026-2027 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	49.80%	(16.52)%	22.70%	10.58%	33.28%	29.13%	62.41%	60.22%
Plan 4	41.54%	(20.51)%	16.28%	4.75%	21.03%	29.13%	50.16%	50.97%
Plan 5	41.77%	(19.64)%	17.39%	4.74%	22.13%	29.13%	51.26%	52.10%
Plan 6 ⁽³⁾	N/A	N/A	N/A	N/A	NA	NA	NA	NA
Plan 7	32.19%	(16.10)%	12.48%	3.61%	16.09%	29.13%	45.22%	45.51%
All Plans	36.19%	(17.73)%	14.30%	4.16%	18.46%	29.13%	47.59%	48.49%

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 7.84% 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 2026-2027 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 ⁽³⁾	N/A	N/A	N/A	N/A	N/A	N/A	N/A	75.68%
Plan 4	40.45%	(19.05)%	16.71%	4.69%	21.40%	35.60%	57.00%	55.87%
Plan 5	37.17%	(18.81)%	14.03%	4.33%	18.36%	35.60%	53.96%	50.96%
Plan 6 ⁽³⁾	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan 7	32.85%	(16.43)%	12.70%	3.72%	16.42%	35.60%	52.02%	50.54%
All Plans	37.39%	(18.03)%	15.05%	4.31%	19.36%	35.60%	54.96%	54.07%

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 18.83% of payroll to reflect the County Supplementary Contributions Account.
3. There are currently no active Probation Plan 1, Plan 2, 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 1-6 (except Plan 3). 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 2026-2027 fiscal year, Plan 7 member contribution rates are:

- General Plan 7 members: 9.58%
- SMCM&VCD Plan 7 members: 8.92%
- Safety Plan 7 members: 16.10%
- Probation Plan 7 members: 16.43%

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