

**Exhibit 10**  
**Employer Statutory Contribution Rates – All Plans**  
**For the 2022-2023 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 <sup>(1)(2)</sup>	Total Contribution Rate	
<u>General</u>								
County	21.63%	(11.45)%	7.90%	2.28%	10.18%	21.84%	32.02%	32.79%
Courts	21.97%	(11.69)%	7.97%	2.31%	10.28%	25.45%	35.73%	35.85%
<b>Total</b>	21.67%	(11.46)%	7.90%	2.31%	10.21%	22.00%	32.21%	32.93%
SMCM&VCD <sup>(3)</sup>	21.29%	(9.19)%	8.93%	3.17%	12.10%	0.00%	12.10%	12.76%
Safety	37.20%	(18.36)%	14.56%	4.28%	18.84%	55.10%	73.94%	71.99%
Probation	37.42%	(18.02)%	15.03%	4.37%	19.40%	50.12%	69.52%	65.98%
All Plans	24.04%	(12.49)%	8.94%	2.61%	11.55%	26.78%	38.33%	38.91%
County Only	24.12%	(12.54)%	8.98%	2.60%	11.58%	26.93%	38.51%	39.14%

1. County UAAL Contribution Rate includes an aggregate offset of 4.27% of payroll to reflect the County Supplementary Contribution Account.

Offsets vary by class of member as follows:

- General member UAAL offset is 3.61% of payroll
- Safety member UAAL offset is 7.53% of payroll
- Probation member UAAL offset is 8.43% of payroll

2. UAAL Contribution Rate includes an aggregate offset of 2.43% 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 2.14% of payroll
- Safety member UAAL offset is 3.82% of payroll
- Probation member UAAL offset is 4.61% of payroll

3. SMCM&VCD UAAL Contribution Rate includes an offset of 25.45% of payroll to reflect the District Supplementary Contribution Account.

**Exhibit 10a**  
**Employer Statutory Contribution Rates – General Members**  
**For the 2022-2023 Fiscal Year**

General Members								
			Employer Rates					
	Gross Normal Cost	Member Contributions	Basic Normal Cost	COLA Normal Cost	Total Normal Cost	UAAL Contribution Rate <sup>(1)(2)</sup>	Total Contribution Rate	Prior Year Total Contribution Rate
Plan 1								
County	28.50%	(13.46)%	10.62%	4.42%	15.04%	21.84%	36.88%	35.07%
Courts	28.50%	(13.46)%	10.62%	4.42%	15.04%	25.45%	40.49%	38.07%
Total	28.50%	(13.46)%	10.62%	4.42%	15.04%	21.84%	36.88%	35.07%
Plan 2								
County	24.82%	(14.32)%	7.22%	3.28%	10.50%	21.84%	32.34%	32.97%
Courts	24.82%	(14.32)%	7.22%	3.28%	10.50%	25.45%	35.95%	35.97%
Total	24.82%	(14.32)%	7.22%	3.28%	10.50%	21.97%	32.47%	33.09%
Plan 3								
County	9.23%	0.00%	9.23%	0.00%	9.23%	21.84%	31.07%	31.73%
Courts	9.23%	0.00%	9.23%	0.00%	9.23%	25.45%	34.68%	34.73%
Total	9.23%	0.00%	9.23%	0.00%	9.23%	21.93%	31.16%	31.80%
Plan 4								
County	24.67%	(13.92)%	8.15%	2.60%	10.75%	21.84%	32.59%	33.21%
Courts	24.67%	(13.92)%	8.15%	2.60%	10.75%	25.45%	36.20%	36.21%
Total	24.67%	(13.92)%	8.15%	2.60%	10.75%	22.03%	32.78%	33.37%
Plan 5								
County	22.91%	(9.89)%	10.68%	2.34%	13.02%	21.84%	34.86%	34.97%
Courts	22.91%	(9.89)%	10.68%	2.34%	13.02%	25.45%	38.47%	37.97%
Total	22.91%	(9.89)%	10.68%	2.34%	13.02%	22.02%	35.04%	35.12%
Plan 7								
County	18.33%	(9.17)%	7.34%	1.82%	9.16%	21.84%	31.00%	31.96%
Courts	18.33%	(9.17)%	7.34%	1.82%	9.16%	25.45%	34.61%	34.96%
Total	18.33%	(9.17)%	7.34%	1.82%	9.16%	21.99%	31.15%	32.09%
All Plans								
County	21.63%	(11.45)%	7.90%	2.28%	10.18%	21.84%	32.02%	32.79%
Courts	21.97%	(11.69)%	7.97%	2.31%	10.28%	25.45%	35.73%	35.85%
Total	21.67%	(11.46)%	7.90%	2.31%	10.21%	22.00%	32.21%	32.93%

1. UAAL Contribution Rate includes an offset of 3.61% of payroll to reflect the County Supplementary Contribution Account, except for Courts.
2. UAAL Contribution Rate includes an offset of 2.14% of payroll to reflect the deferred recognition of costs associated with assumption changes.

**Exhibit 10b**  
**Employer Statutory Contribution Rates – SMCM&VCD Members**  
**For the 2022-2023 Fiscal Year**

SMCM&VCD 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)(2)</sup>		
Plan 1 <sup>(3)</sup>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan 2 <sup>(3)</sup>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan 4	22.56%	(8.07)%	10.01%	4.48%	14.49%	0.00%	14.49%	14.94%
Plan 7	20.23%	(10.12)%	8.03%	2.08%	10.11%	0.00%	10.11%	10.06%
All Plans	21.29%	(9.19)%	8.93%	3.17%	12.10%	0.00%	12.10%	12.76%

1. UAAL Contribution Rate includes an offset of 25.45% of payroll to reflect the District Supplementary Contribution Account.

2. UAAL Contribution Rate includes an offset of 2.14% 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 2022-2023 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 <sup>(1)(2)</sup>	Total Contribution Rate	
Plan 1 <sup>(3)</sup>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan 2	44.17%	(22.19)%	15.65%	6.33%	21.98%	55.10%	77.08%	75.73%
Plan 4	40.61%	(20.01)%	15.96%	4.64%	20.60%	55.10%	75.70%	73.35%
Plan 5	39.68%	(18.92)%	16.27%	4.49%	20.76%	55.10%	75.86%	73.19%
Plan 6 <sup>(3)</sup>	N/A	N/A	N/A	N/A	NA	NA	NA	NA
Plan 7	31.31%	(15.66)%	12.15%	3.50%	15.65%	55.10%	70.75%	69.13%
All Plans	37.20%	(18.36)%	14.56%	4.28%	18.84%	55.10%	73.94%	71.99%

1. UAAL Contribution Rate includes an offset of 7.53% of payroll to reflect the County Supplementary Contribution Account.

2. UAAL Contribution Rate includes an offset of 3.82% 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 2022-2023 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 <sup>(1)(2)</sup>	Total Contribution Rate	
Plan 1 <sup>(3)</sup>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan 2	42.12%	(20.16)%	15.81%	6.15%	21.96%	50.12%	72.08%	68.62%
Plan 4	39.10%	(18.62)%	15.93%	4.55%	20.48%	50.12%	70.60%	66.83%
Plan 5	35.98%	(18.08)%	13.73%	4.17%	17.90%	50.12%	68.02%	63.66%
Plan 6 <sup>(3)</sup>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan 7	31.47%	(15.74)%	12.17%	3.56%	15.73%	50.12%	65.85%	62.53%
All Plans	37.42%	(18.02)%	15.03%	4.37%	19.40%	50.12%	69.52%	65.98%

1. UAAL Contribution Rate includes an offset of 8.43% of payroll to reflect the County Supplementary Contribution Account.

2. UAAL Contribution Rate includes an offset of 4.61% 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 2022-2023 fiscal year, Plan 7 member contribution rates are:

- General Plan 7 members: 9.17%
- SMCM&VCD Plan 7 members: 10.12%
- Safety Plan 7 members: 15.66%
- Probation Plan 7 members: 15.74%

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