

**Exhibit 1a**  
**Summary of Recommended Minimum Statutory Contribution Rates**

**Recommendation #1: Adopt new Statutory Contribution Rates for fiscal year beginning July 1, 2023**

	Fiscal Year Beginning		Increase / (Decrease)
	July 1, 2023	July 1, 2022	
Gross Normal Cost	23.64%	24.04%	(0.40)%
Member Contributions	(12.27)%	(12.49)%	0.22%
Employer Normal Cost	11.37%	11.55%	(0.18)%
UAAL Amortization	16.04%	29.21%	(13.17)%
Calculated Employer Rate	27.41%	40.76%	(13.35)%
Deferred Recognition of 2021 Assumptions	(1.22)%	(2.43)%	1.21%
Total Employer Rate	26.19%	38.33%	(12.14)%
County Contribution Rate	26.19%	38.51%	(12.32)%
Courts Contribution Rate	26.02%	35.73%	(9.71)%
SMCM&VCD Contribution Rate	25.06%	12.10%	12.96%

Notes:

- Detailed contribution rates by plan are shown in Section 6.
- The Total Employer Statutory Contribution Rate of 26.19% is the aggregate rate for all employers.

**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 <sup>(1)(2)</sup>	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%
<b>Total</b>	21.40%	(11.29)%	7.83%	2.28%	10.11%	12.20%	22.31%	32.21%
SMCM&VCD <sup>(3)</sup>	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.

## 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.

**Exhibit D-1  
 General Member Contribution Rates (including SMCM&VCD)**

Entry Age <sup>(1)</sup>	Basic Member Rates				
	General & SMCM&VCD			General	SMCM&VCD
	Plans 1&2	Plan 4	Plan 5	Plan 7	Plan 7
16	6.71%	6.49%	5.66%	9.30%	9.45%
17	6.82%	6.59%	5.75%	9.30%	9.45%
18	6.92%	6.69%	5.84%	9.30%	9.45%
19	7.03%	6.80%	5.93%	9.30%	9.45%
20	7.14%	6.90%	6.03%	9.30%	9.45%
21	7.25%	7.01%	6.12%	9.30%	9.45%
22	7.36%	7.12%	6.22%	9.30%	9.45%
23	7.48%	7.23%	6.31%	9.30%	9.45%
24	7.59%	7.34%	6.41%	9.30%	9.45%
25	7.71%	7.45%	6.51%	9.30%	9.45%
26	7.83%	7.57%	6.61%	9.30%	9.45%
27	7.95%	7.68%	6.72%	9.30%	9.45%
28	8.07%	7.80%	6.82%	9.30%	9.45%
29	8.20%	7.92%	6.92%	9.30%	9.45%
30	8.33%	8.05%	7.03%	9.30%	9.45%
31	8.46%	8.17%	7.14%	9.30%	9.45%
32	8.59%	8.30%	7.25%	9.30%	9.45%
33	8.72%	8.43%	7.36%	9.30%	9.45%
34	8.86%	8.56%	7.48%	9.30%	9.45%
35	9.00%	8.69%	7.59%	9.30%	9.45%
36	9.14%	8.83%	7.71%	9.30%	9.45%
37	9.28%	8.97%	7.83%	9.30%	9.45%
38	9.43%	9.12%	7.95%	9.30%	9.45%
39	9.59%	9.26%	8.08%	9.30%	9.45%
40	9.74%	9.41%	8.20%	9.30%	9.45%
41	9.91%	9.57%	8.33%	9.30%	9.45%
42	10.07%	9.72%	8.46%	9.30%	9.45%
43	10.24%	9.86%	8.60%	9.30%	9.45%
44	10.40%	10.01%	8.74%	9.30%	9.45%
45	10.56%	10.15%	8.88%	9.30%	9.45%
46	10.71%	10.28%	9.03%	9.30%	9.45%
47	10.86%	10.40%	9.17%	9.30%	9.45%
48	11.00%	10.51%	9.31%	9.30%	9.45%
49	11.13%	10.60%	9.44%	9.30%	9.45%
50	11.25%	10.66%	9.58%	9.30%	9.45%
51	11.34%	10.66%	9.70%	9.30%	9.45%
52	11.39%	10.66%	9.81%	9.30%	9.45%
53	11.39%	10.91%	9.92%	9.30%	9.45%
54	11.39%	11.23%	10.00%	9.30%	9.45%
55	11.39%	11.23%	10.06%	9.30%	9.45%
56	11.39%	11.23%	10.06%	9.30%	9.45%
57	11.39%	11.23%	10.06%	9.30%	9.45%
58	11.39%	11.23%	10.29%	9.30%	9.45%
59	11.39%	11.23%	10.60%	9.30%	9.45%
60	11.39%	11.23%	10.60%	9.30%	9.45%

1. For General and SMCM&VCD members entering after age 60, the rate equals the rate at age 60.

**Exhibit D-2**  
**Safety/Probation Member Contribution Rates**

Entry Age <sup>(1)</sup>	Basic Member Rates			
	Safety & Probation		Safety	Probation
	Plans 1&2	Plans 4&5&6	Plan 7	Plan 7
16	9.52%	9.17%	15.81%	15.78%
17	9.65%	9.29%	15.81%	15.78%
18	9.77%	9.41%	15.81%	15.78%
19	9.90%	9.54%	15.81%	15.78%
20	10.03%	9.66%	15.81%	15.78%
21	10.16%	9.79%	15.81%	15.78%
22	10.29%	9.91%	15.81%	15.78%
23	10.43%	10.04%	15.81%	15.78%
24	10.56%	10.18%	15.81%	15.78%
25	10.70%	10.31%	15.81%	15.78%
26	10.84%	10.44%	15.81%	15.78%
27	10.98%	10.58%	15.81%	15.78%
28	11.13%	10.72%	15.81%	15.78%
29	11.27%	10.86%	15.81%	15.78%
30	11.42%	11.00%	15.81%	15.78%
31	11.57%	11.15%	15.81%	15.78%
32	11.73%	11.30%	15.81%	15.78%
33	11.89%	11.45%	15.81%	15.78%
34	12.05%	11.60%	15.81%	15.78%
35	12.21%	11.76%	15.81%	15.78%
36	12.38%	11.92%	15.81%	15.78%
37	12.56%	12.09%	15.81%	15.78%
38	12.73%	12.25%	15.81%	15.78%
39	12.92%	12.42%	15.81%	15.78%
40	13.10%	12.59%	15.81%	15.78%
41	13.28%	12.75%	15.81%	15.78%
42	13.47%	12.91%	15.81%	15.78%
43	13.65%	13.04%	15.81%	15.78%
44	13.82%	13.15%	15.81%	15.78%
45	13.96%	13.22%	15.81%	15.78%
46	14.07%	13.23%	15.81%	15.78%
47	14.12%	13.23%	15.81%	15.78%
48	14.12%	13.53%	15.81%	15.78%
49	14.12%	13.94%	15.81%	15.78%
50	14.12%	13.94%	15.81%	15.78%

1. For Safety and Probation members entering after age 50, the rate equals the rate at age 50.

**Exhibit D-3**  
**General Member Contribution Rates (except SMCM&VCD)**

Entry Age <sup>(1)</sup>	50% Member COLA Rates			
	Plan 1	Plan 2	Plan 4	Plan 5
16	2.35%	2.38%	1.78%	1.54%
17	2.39%	2.41%	1.80%	1.56%
18	2.42%	2.45%	1.83%	1.58%
19	2.46%	2.49%	1.86%	1.61%
20	2.50%	2.53%	1.89%	1.64%
21	2.54%	2.57%	1.92%	1.66%
22	2.58%	2.61%	1.95%	1.69%
23	2.62%	2.65%	1.98%	1.71%
24	2.66%	2.69%	2.01%	1.74%
25	2.70%	2.73%	2.04%	1.77%
26	2.74%	2.77%	2.07%	1.79%
27	2.78%	2.81%	2.10%	1.82%
28	2.82%	2.86%	2.14%	1.85%
29	2.87%	2.90%	2.17%	1.88%
30	2.92%	2.95%	2.20%	1.91%
31	2.96%	2.99%	2.24%	1.94%
32	3.01%	3.04%	2.27%	1.97%
33	3.05%	3.09%	2.31%	2.00%
34	3.10%	3.14%	2.34%	2.03%
35	3.15%	3.19%	2.38%	2.06%
36	3.20%	3.24%	2.42%	2.09%
37	3.25%	3.29%	2.46%	2.13%
38	3.30%	3.34%	2.50%	2.16%
39	3.36%	3.39%	2.54%	2.19%
40	3.41%	3.45%	2.58%	2.23%
41	3.47%	3.51%	2.62%	2.26%
42	3.52%	3.56%	2.66%	2.30%
43	3.58%	3.62%	2.70%	2.33%
44	3.64%	3.68%	2.74%	2.37%
45	3.70%	3.74%	2.78%	2.41%
46	3.75%	3.79%	2.81%	2.45%
47	3.80%	3.84%	2.85%	2.49%
48	3.85%	3.89%	2.88%	2.53%
49	3.90%	3.94%	2.90%	2.56%
50	3.94%	3.98%	2.92%	2.60%
51	3.97%	4.01%	2.92%	2.63%
52	3.99%	4.03%	2.92%	2.66%
53	3.99%	4.03%	2.99%	2.69%
54	3.99%	4.03%	3.07%	2.71%
55	3.99%	4.03%	3.07%	2.73%
56	3.99%	4.03%	3.07%	2.73%
57	3.99%	4.03%	3.07%	2.73%
58	3.99%	4.03%	3.07%	2.79%
59	3.99%	4.03%	3.07%	2.88%
60	3.99%	4.03%	3.07%	2.88%

1. For General and SMCM&VCD members entering after age 60, the rate equals the rate at age 60.

**Exhibit D-4**  
**Safety Member Contribution Rates**

Entry Age <sup>(1)</sup>	50% Member COLA Rates				
	Plan 1	Plan 2	Plan 4	Plan 5	Plan 6
16	4.56%	5.06%	3.81%	3.57%	2.98%
17	4.63%	5.13%	3.86%	3.61%	3.02%
18	4.68%	5.19%	3.91%	3.66%	3.06%
19	4.75%	5.26%	3.97%	3.71%	3.10%
20	4.81%	5.33%	4.02%	3.76%	3.14%
21	4.87%	5.40%	4.07%	3.81%	3.18%
22	4.93%	5.47%	4.12%	3.85%	3.22%
23	5.00%	5.54%	4.17%	3.90%	3.26%
24	5.06%	5.61%	4.23%	3.96%	3.31%
25	5.13%	5.68%	4.29%	4.01%	3.35%
26	5.20%	5.76%	4.34%	4.06%	3.39%
27	5.26%	5.83%	4.40%	4.11%	3.44%
28	5.33%	5.91%	4.46%	4.17%	3.48%
29	5.40%	5.99%	4.52%	4.22%	3.53%
30	5.47%	6.07%	4.57%	4.28%	3.57%
31	5.55%	6.15%	4.64%	4.34%	3.62%
32	5.62%	6.23%	4.70%	4.39%	3.67%
33	5.70%	6.32%	4.76%	4.45%	3.72%
34	5.78%	6.40%	4.82%	4.51%	3.77%
35	5.85%	6.49%	4.89%	4.57%	3.82%
36	5.93%	6.58%	4.96%	4.63%	3.87%
37	6.02%	6.67%	5.03%	4.70%	3.93%
38	6.10%	6.76%	5.09%	4.76%	3.98%
39	6.19%	6.86%	5.16%	4.83%	4.03%
40	6.28%	6.96%	5.23%	4.89%	4.09%
41	6.37%	7.06%	5.30%	4.96%	4.14%
42	6.46%	7.16%	5.37%	5.02%	4.19%
43	6.54%	7.25%	5.42%	5.07%	4.23%
44	6.62%	7.34%	5.47%	5.11%	4.27%
45	6.69%	7.42%	5.50%	5.14%	4.29%
46	6.74%	7.48%	5.50%	5.14%	4.30%
47	6.77%	7.50%	5.50%	5.14%	4.30%
48	6.77%	7.50%	5.63%	5.26%	4.39%
49	6.77%	7.50%	5.80%	5.42%	4.53%
50	6.77%	7.50%	5.80%	5.42%	4.53%

1. For Safety members entering after age 50, the rate equals the rate at age 50.

**Exhibit D-5**  
**Probation Member Contribution Rates**

Entry Age <sup>(1)</sup>	50% Member COLA Rates				
	Plan 1	Plan 2	Plan 4	Plan 5	Plan 6
16	5.07%	5.11%	3.74%	3.36%	2.79%
17	5.13%	5.18%	3.78%	3.41%	2.83%
18	5.20%	5.25%	3.83%	3.45%	2.86%
19	5.27%	5.32%	3.89%	3.50%	2.90%
20	5.34%	5.39%	3.94%	3.54%	2.94%
21	5.41%	5.46%	3.99%	3.59%	2.98%
22	5.48%	5.53%	4.04%	3.64%	3.02%
23	5.55%	5.60%	4.09%	3.68%	3.06%
24	5.62%	5.67%	4.15%	3.74%	3.10%
25	5.69%	5.75%	4.20%	3.78%	3.14%
26	5.77%	5.82%	4.25%	3.83%	3.18%
27	5.84%	5.90%	4.31%	3.88%	3.22%
28	5.92%	5.98%	4.37%	3.93%	3.26%
29	6.00%	6.05%	4.42%	3.98%	3.31%
30	6.08%	6.13%	4.48%	4.04%	3.35%
31	6.16%	6.21%	4.54%	4.09%	3.39%
32	6.24%	6.30%	4.60%	4.15%	3.44%
33	6.33%	6.38%	4.66%	4.20%	3.49%
34	6.41%	6.47%	4.73%	4.26%	3.53%
35	6.50%	6.56%	4.79%	4.31%	3.58%
36	6.59%	6.65%	4.86%	4.37%	3.63%
37	6.68%	6.74%	4.93%	4.44%	3.68%
38	6.77%	6.84%	4.99%	4.49%	3.73%
39	6.87%	6.94%	5.06%	4.56%	3.78%
40	6.97%	7.03%	5.13%	4.62%	3.83%
41	7.07%	7.13%	5.19%	4.68%	3.88%
42	7.17%	7.23%	5.26%	4.74%	3.93%
43	7.26%	7.33%	5.31%	4.78%	3.97%
44	7.35%	7.42%	5.36%	4.82%	4.00%
45	7.43%	7.50%	5.39%	4.85%	4.02%
46	7.49%	7.56%	5.39%	4.85%	4.03%
47	7.51%	7.58%	5.39%	4.85%	4.03%
48	7.51%	7.58%	5.51%	4.96%	4.12%
49	7.51%	7.58%	5.68%	5.11%	4.24%
50	7.51%	7.58%	5.68%	5.11%	4.24%

1. For Probation members entering after age 50, the rate equals the rate at age 50.