

ATTACHMENT TO RESOLUTION

**SAN MATEO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
RATES OF CONTRIBUTIONS FOR ALL ACTIVE MEMBERS AND PARTICIPATING EMPLOYERS
FOR THE 2018-2019 FISCAL YEAR**

1. ACTIVE MEMBER CONTRIBUTION RATES

| | |
|-------------|---|
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| Exhibit D-2 | Safety/Probation Member Rates |
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2. EMPLOYER CONTRIBUTION RATES

| | |
|-------------|--|
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*"SMCM&VCD" refers to the San Mateo County Mosquito and Vector Control District.

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 2018-2019 fiscal year, Plan 7 member contribution rates are:

- General Plan 7 members: 8.71%
- SMCM&VCD Plan 7 members: 8.84%
- Safety Plan 7 members: 14.51%
- Probation Plan 7 members: 14.33%

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 ⁽¹⁾ | Basic Member Rates | | | | |
|--------------------------|--------------------|--------|--------|---------|----------|
| | General & SMCM&VCD | | | General | SMCM&VCD |
| | Plans 1&2 | Plan 4 | Plan 5 | Plan 7 | Plan 7 |
| 16 | 5.67% | 5.48% | 4.72% | 8.71% | 8.84% |
| 17 | 5.77% | 5.58% | 4.81% | 8.71% | 8.84% |
| 18 | 5.88% | 5.68% | 4.90% | 8.71% | 8.84% |
| 19 | 5.99% | 5.79% | 5.00% | 8.71% | 8.84% |
| 20 | 6.10% | 5.90% | 5.09% | 8.71% | 8.84% |
| 21 | 6.22% | 6.01% | 5.19% | 8.71% | 8.84% |
| 22 | 6.33% | 6.12% | 5.29% | 8.71% | 8.84% |
| 23 | 6.45% | 6.24% | 5.38% | 8.71% | 8.84% |
| 24 | 6.57% | 6.35% | 5.49% | 8.71% | 8.84% |
| 25 | 6.69% | 6.47% | 5.59% | 8.71% | 8.84% |
| 26 | 6.82% | 6.59% | 5.69% | 8.71% | 8.84% |
| 27 | 6.94% | 6.71% | 5.80% | 8.71% | 8.84% |
| 28 | 7.07% | 6.83% | 5.91% | 8.71% | 8.84% |
| 29 | 7.20% | 6.96% | 6.02% | 8.71% | 8.84% |
| 30 | 7.33% | 7.09% | 6.13% | 8.71% | 8.84% |
| 31 | 7.47% | 7.22% | 6.24% | 8.71% | 8.84% |
| 32 | 7.61% | 7.35% | 6.36% | 8.71% | 8.84% |
| 33 | 7.75% | 7.49% | 6.47% | 8.71% | 8.84% |
| 34 | 7.89% | 7.62% | 6.59% | 8.71% | 8.84% |
| 35 | 8.03% | 7.76% | 6.71% | 8.71% | 8.84% |
| 36 | 8.18% | 7.91% | 6.84% | 8.71% | 8.84% |
| 37 | 8.34% | 8.06% | 6.96% | 8.71% | 8.84% |
| 38 | 8.49% | 8.21% | 7.09% | 8.71% | 8.84% |
| 39 | 8.65% | 8.36% | 7.22% | 8.71% | 8.84% |
| 40 | 8.82% | 8.52% | 7.36% | 8.71% | 8.84% |
| 41 | 8.99% | 8.68% | 7.49% | 8.71% | 8.84% |
| 42 | 9.17% | 8.84% | 7.63% | 8.71% | 8.84% |
| 43 | 9.34% | 9.00% | 7.78% | 8.71% | 8.84% |
| 44 | 9.51% | 9.16% | 7.92% | 8.71% | 8.84% |
| 45 | 9.68% | 9.31% | 8.07% | 8.71% | 8.84% |
| 46 | 9.85% | 9.45% | 8.23% | 8.71% | 8.84% |
| 47 | 10.01% | 9.59% | 8.38% | 8.71% | 8.84% |
| 48 | 10.16% | 9.71% | 8.53% | 8.71% | 8.84% |
| 49 | 10.31% | 9.82% | 8.67% | 8.71% | 8.84% |
| 50 | 10.44% | 9.89% | 8.82% | 8.71% | 8.84% |
| 51 | 10.56% | 9.92% | 8.95% | 8.71% | 8.84% |
| 52 | 10.62% | 9.92% | 9.08% | 8.71% | 8.84% |
| 53 | 10.62% | 10.20% | 9.20% | 8.71% | 8.84% |
| 54 | 10.62% | 10.53% | 9.30% | 8.71% | 8.84% |
| 55 | 10.62% | 10.53% | 9.37% | 8.71% | 8.84% |
| 56 | 10.62% | 10.53% | 9.40% | 8.71% | 8.84% |
| 57 | 10.62% | 10.53% | 9.40% | 8.71% | 8.84% |
| 58 | 10.62% | 10.53% | 9.66% | 8.71% | 8.84% |
| 59 | 10.62% | 10.53% | 9.97% | 8.71% | 8.84% |
| 60 | 10.62% | 10.53% | 9.97% | 8.71% | 8.84% |

1. For General and SMCM&VCD members (except plan 5 members) entering after age 55, the rate equals the rate at age 55. For General and SMCM&VCD plan 5 members entering after age 60, the rate equals the rate at age 60.

Exhibit D-2 Safety/Probation Member Contribution Rates

| Entry Age ⁽¹⁾ | Basic Member Rates | | | |
|--------------------------|--------------------|-------------|--------|-----------|
| | Safety & Probation | | Safety | Probation |
| | Plans 1&2 | Plans 4&5&6 | Plan 7 | Plan 7 |
| 16 | 7.99% | 7.70% | 14.51% | 14.33% |
| 17 | 8.13% | 7.83% | 14.51% | 14.33% |
| 18 | 8.26% | 7.96% | 14.51% | 14.33% |
| 19 | 8.40% | 8.10% | 14.51% | 14.33% |
| 20 | 8.54% | 8.23% | 14.51% | 14.33% |
| 21 | 8.68% | 8.37% | 14.51% | 14.33% |
| 22 | 8.83% | 8.51% | 14.51% | 14.33% |
| 23 | 8.97% | 8.65% | 14.51% | 14.33% |
| 24 | 9.12% | 8.79% | 14.51% | 14.33% |
| 25 | 9.27% | 8.94% | 14.51% | 14.33% |
| 26 | 9.43% | 9.09% | 14.51% | 14.33% |
| 27 | 9.58% | 9.24% | 14.51% | 14.33% |
| 28 | 9.74% | 9.39% | 14.51% | 14.33% |
| 29 | 9.90% | 9.54% | 14.51% | 14.33% |
| 30 | 10.06% | 9.70% | 14.51% | 14.33% |
| 31 | 10.23% | 9.86% | 14.51% | 14.33% |
| 32 | 10.40% | 10.03% | 14.51% | 14.33% |
| 33 | 10.58% | 10.20% | 14.51% | 14.33% |
| 34 | 10.75% | 10.37% | 14.51% | 14.33% |
| 35 | 10.94% | 10.54% | 14.51% | 14.33% |
| 36 | 11.12% | 10.72% | 14.51% | 14.33% |
| 37 | 11.32% | 10.91% | 14.51% | 14.33% |
| 38 | 11.51% | 11.10% | 14.51% | 14.33% |
| 39 | 11.72% | 11.28% | 14.51% | 14.33% |
| 40 | 11.93% | 11.47% | 14.51% | 14.33% |
| 41 | 12.13% | 11.64% | 14.51% | 14.33% |
| 42 | 12.32% | 11.80% | 14.51% | 14.33% |
| 43 | 12.51% | 11.95% | 14.51% | 14.33% |
| 44 | 12.67% | 12.07% | 14.51% | 14.33% |
| 45 | 12.83% | 12.17% | 14.51% | 14.33% |
| 46 | 12.96% | 12.23% | 14.51% | 14.33% |
| 47 | 13.05% | 12.23% | 14.51% | 14.33% |
| 48 | 13.09% | 12.60% | 14.51% | 14.33% |
| 49 | 13.09% | 13.01% | 14.51% | 14.33% |
| 50 | 13.09% | 13.01% | 14.51% | 14.33% |

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 ⁽¹⁾ | 50% Member COLA Rates | | | |
|--------------------------|-----------------------|--------|--------|--------|
| | Plan 1 | Plan 2 | Plan 4 | Plan 5 |
| 16 | 2.05% | 1.92% | 1.44% | 1.20% |
| 17 | 2.09% | 1.96% | 1.47% | 1.22% |
| 18 | 2.13% | 1.99% | 1.49% | 1.24% |
| 19 | 2.17% | 2.03% | 1.52% | 1.27% |
| 20 | 2.21% | 2.07% | 1.55% | 1.29% |
| 21 | 2.25% | 2.11% | 1.58% | 1.32% |
| 22 | 2.29% | 2.15% | 1.61% | 1.34% |
| 23 | 2.33% | 2.19% | 1.64% | 1.37% |
| 24 | 2.38% | 2.23% | 1.67% | 1.39% |
| 25 | 2.42% | 2.27% | 1.70% | 1.42% |
| 26 | 2.47% | 2.31% | 1.73% | 1.44% |
| 27 | 2.51% | 2.35% | 1.77% | 1.47% |
| 28 | 2.56% | 2.40% | 1.80% | 1.50% |
| 29 | 2.61% | 2.44% | 1.83% | 1.53% |
| 30 | 2.65% | 2.48% | 1.87% | 1.56% |
| 31 | 2.70% | 2.53% | 1.90% | 1.58% |
| 32 | 2.75% | 2.58% | 1.93% | 1.61% |
| 33 | 2.80% | 2.63% | 1.97% | 1.64% |
| 34 | 2.86% | 2.67% | 2.00% | 1.67% |
| 35 | 2.91% | 2.72% | 2.04% | 1.70% |
| 36 | 2.96% | 2.77% | 2.08% | 1.74% |
| 37 | 3.02% | 2.83% | 2.12% | 1.77% |
| 38 | 3.07% | 2.88% | 2.16% | 1.80% |
| 39 | 3.13% | 2.93% | 2.20% | 1.83% |
| 40 | 3.19% | 2.99% | 2.24% | 1.87% |
| 41 | 3.25% | 3.05% | 2.28% | 1.90% |
| 42 | 3.32% | 3.11% | 2.33% | 1.94% |
| 43 | 3.38% | 3.17% | 2.37% | 1.97% |
| 44 | 3.44% | 3.22% | 2.41% | 2.01% |
| 45 | 3.50% | 3.28% | 2.45% | 2.05% |
| 46 | 3.56% | 3.34% | 2.49% | 2.09% |
| 47 | 3.62% | 3.39% | 2.52% | 2.13% |
| 48 | 3.68% | 3.44% | 2.55% | 2.16% |
| 49 | 3.73% | 3.49% | 2.58% | 2.20% |
| 50 | 3.78% | 3.54% | 2.60% | 2.24% |
| 51 | 3.82% | 3.58% | 2.61% | 2.27% |
| 52 | 3.84% | 3.60% | 2.61% | 2.30% |
| 53 | 3.84% | 3.60% | 2.68% | 2.33% |
| 54 | 3.84% | 3.60% | 2.77% | 2.36% |
| 55 | 3.84% | 3.60% | 2.77% | 2.38% |
| 56 | 3.84% | 3.60% | 2.77% | 2.39% |
| 57 | 3.84% | 3.60% | 2.77% | 2.39% |
| 58 | 3.84% | 3.60% | 2.77% | 2.45% |
| 59 | 3.84% | 3.60% | 2.77% | 2.53% |
| 60 | 3.84% | 3.60% | 2.77% | 2.53% |

1. For County General members (except plan 5 members) entering after age 55, the rate equals the rate at age 55. For County General plan 5 members entering after age 60, the rate equals the rate at age 60.

Exhibit D-4 Safety Member Contribution Rates

| Entry Age ⁽¹⁾ | 50% Member COLA Rates | | | | |
|--------------------------|-----------------------|--------|--------|--------|--------|
| | Plan 1 | Plan 2 | Plan 4 | Plan 5 | Plan 6 |
| 16 | 3.83% | 4.00% | 2.90% | 2.68% | 2.50% |
| 17 | 3.90% | 4.07% | 2.95% | 2.72% | 2.54% |
| 18 | 3.96% | 4.14% | 3.00% | 2.77% | 2.58% |
| 19 | 4.03% | 4.21% | 3.05% | 2.82% | 2.63% |
| 20 | 4.09% | 4.28% | 3.10% | 2.86% | 2.67% |
| 21 | 4.16% | 4.35% | 3.16% | 2.91% | 2.72% |
| 22 | 4.23% | 4.42% | 3.21% | 2.96% | 2.76% |
| 23 | 4.30% | 4.49% | 3.26% | 3.01% | 2.81% |
| 24 | 4.37% | 4.57% | 3.31% | 3.06% | 2.85% |
| 25 | 4.44% | 4.64% | 3.37% | 3.11% | 2.90% |
| 26 | 4.52% | 4.72% | 3.43% | 3.16% | 2.95% |
| 27 | 4.59% | 4.80% | 3.48% | 3.21% | 3.00% |
| 28 | 4.67% | 4.88% | 3.54% | 3.26% | 3.05% |
| 29 | 4.75% | 4.96% | 3.60% | 3.32% | 3.10% |
| 30 | 4.82% | 5.04% | 3.66% | 3.37% | 3.15% |
| 31 | 4.90% | 5.12% | 3.72% | 3.43% | 3.20% |
| 32 | 4.98% | 5.21% | 3.78% | 3.49% | 3.26% |
| 33 | 5.07% | 5.30% | 3.85% | 3.55% | 3.31% |
| 34 | 5.15% | 5.38% | 3.91% | 3.60% | 3.37% |
| 35 | 5.24% | 5.48% | 3.97% | 3.66% | 3.42% |
| 36 | 5.33% | 5.57% | 4.04% | 3.73% | 3.48% |
| 37 | 5.43% | 5.67% | 4.11% | 3.79% | 3.54% |
| 38 | 5.52% | 5.76% | 4.19% | 3.86% | 3.60% |
| 39 | 5.62% | 5.87% | 4.25% | 3.92% | 3.66% |
| 40 | 5.72% | 5.97% | 4.33% | 3.99% | 3.72% |
| 41 | 5.81% | 6.07% | 4.39% | 4.05% | 3.78% |
| 42 | 5.90% | 6.17% | 4.45% | 4.10% | 3.83% |
| 43 | 6.00% | 6.26% | 4.51% | 4.15% | 3.88% |
| 44 | 6.07% | 6.34% | 4.55% | 4.20% | 3.92% |
| 45 | 6.15% | 6.42% | 4.59% | 4.23% | 3.95% |
| 46 | 6.21% | 6.49% | 4.61% | 4.25% | 3.97% |
| 47 | 6.25% | 6.53% | 4.61% | 4.25% | 3.97% |
| 48 | 6.27% | 6.55% | 4.75% | 4.38% | 4.09% |
| 49 | 6.27% | 6.55% | 4.91% | 4.52% | 4.22% |
| 50 | 6.27% | 6.55% | 4.91% | 4.52% | 4.22% |

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 ⁽¹⁾ | 50% Member COLA Rates | | | | |
|--------------------------|-----------------------|--------|--------|--------|--------|
| | Plan 1 | Plan 2 | Plan 4 | Plan 5 | Plan 6 |
| 16 | 4.25% | 4.10% | 2.91% | 2.67% | 2.34% |
| 17 | 4.33% | 4.17% | 2.96% | 2.71% | 2.38% |
| 18 | 4.40% | 4.24% | 3.01% | 2.76% | 2.42% |
| 19 | 4.47% | 4.31% | 3.07% | 2.81% | 2.47% |
| 20 | 4.54% | 4.38% | 3.11% | 2.85% | 2.51% |
| 21 | 4.62% | 4.46% | 3.17% | 2.90% | 2.55% |
| 22 | 4.70% | 4.53% | 3.22% | 2.95% | 2.59% |
| 23 | 4.77% | 4.61% | 3.27% | 3.00% | 2.63% |
| 24 | 4.85% | 4.68% | 3.33% | 3.04% | 2.68% |
| 25 | 4.93% | 4.76% | 3.38% | 3.10% | 2.72% |
| 26 | 5.02% | 4.84% | 3.44% | 3.15% | 2.77% |
| 27 | 5.10% | 4.92% | 3.50% | 3.20% | 2.81% |
| 28 | 5.18% | 5.00% | 3.55% | 3.25% | 2.86% |
| 29 | 5.27% | 5.08% | 3.61% | 3.30% | 2.90% |
| 30 | 5.35% | 5.16% | 3.67% | 3.36% | 2.95% |
| 31 | 5.44% | 5.25% | 3.73% | 3.42% | 3.00% |
| 32 | 5.53% | 5.34% | 3.80% | 3.47% | 3.05% |
| 33 | 5.63% | 5.43% | 3.86% | 3.53% | 3.10% |
| 34 | 5.72% | 5.52% | 3.92% | 3.59% | 3.16% |
| 35 | 5.82% | 5.62% | 3.99% | 3.65% | 3.21% |
| 36 | 5.92% | 5.71% | 4.06% | 3.71% | 3.26% |
| 37 | 6.02% | 5.81% | 4.13% | 3.78% | 3.32% |
| 38 | 6.12% | 5.91% | 4.20% | 3.85% | 3.38% |
| 39 | 6.24% | 6.02% | 4.27% | 3.91% | 3.43% |
| 40 | 6.35% | 6.12% | 4.34% | 3.97% | 3.49% |
| 41 | 6.45% | 6.23% | 4.40% | 4.03% | 3.54% |
| 42 | 6.56% | 6.33% | 4.47% | 4.09% | 3.59% |
| 43 | 6.66% | 6.42% | 4.52% | 4.14% | 3.64% |
| 44 | 6.74% | 6.50% | 4.57% | 4.18% | 3.67% |
| 45 | 6.83% | 6.59% | 4.61% | 4.22% | 3.70% |
| 46 | 6.90% | 6.65% | 4.63% | 4.24% | 3.72% |
| 47 | 6.94% | 6.70% | 4.63% | 4.24% | 3.72% |
| 48 | 6.97% | 6.72% | 4.77% | 4.36% | 3.84% |
| 49 | 6.97% | 6.72% | 4.92% | 4.51% | 3.96% |
| 50 | 6.97% | 6.72% | 4.92% | 4.51% | 3.96% |

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

**Exhibit 10 Employer Statutory Contribution Rates – All Plans
For the 2018-2019 Fiscal Year**

| All Plans | | All Plans | | | | | | |
|------------------------|-------------------|----------------------|-------------------|------------------|-------------------|---------------------------------------|-------------------------|--|
| | | Employer Rates | | | | | | Prior Year |
| | Gross Normal Cost | Member Contributions | Basic Normal Cost | COLA Normal Cost | Total Normal Cost | UAAL Contribution Rate ⁽¹⁾ | Total Contribution Rate | Total Contribution Rate ⁽²⁾ |
| <u>General Members</u> | | | | | | | | |
| County | 20.92% | (11.34)% | 7.31% | 2.27% | 9.58% | 20.55% | 30.13% | 28.72% |
| Courts | 21.63% | (11.98)% | 7.65% | 2.00% | 9.65% | 22.58% | 32.23% | 30.39% |
| Total | 20.95% | (11.37)% | 7.33% | 2.25% | 9.58% | 20.64% | 30.22% | 28.82% |
| SMCM&VCD Members | 20.40% | (8.08)% | 8.85% | 3.47% | 12.32% | 12.37% | 24.69% | 24.52% |
| Safety Members | 34.80% | (17.52)% | 13.23% | 4.05% | 17.28% | 45.57% | 62.85% | 60.56% |
| Probation Members | 34.01% | (16.59)% | 13.48% | 3.94% | 17.42% | 32.87% | 50.29% | 47.66% |
| All Plans | 23.35% | (12.40)% | 8.39% | 2.56% | 10.95% | 24.36% | 35.31% | 33.76% |
| County Only | 23.43% | (12.43)% | 8.41% | 2.59% | 11.00% | 24.48% | 35.48% | 33.91% |

1. County UAAL Contribution Rate includes an aggregate offset of 2.36% of County payroll to reflect the County Supplementary Contribution Account. Offsets vary by class of member as follows:

- General member UAAL offset is 2.03% of payroll
- Safety member UAAL offset is 4.08% of payroll
- Probation member UAAL offset is 3.21% of payroll

SMCM&VCD UAAL Contribution Rate includes an offset of 10.21% of District payroll to reflect the District Supplementary Contribution Account.

2. The Prior Year Total Contribution Rate reflects the valuation addendums that were issued subsequent to the valuation report.

Exhibit 10a Employer Statutory Contribution Rates – General Members
For the 2018-2019 Fiscal Year

| General Members | | | | | | | | |
|-----------------------------|-------------------------|-------------------------|-------------------------|------------------------|-------------------------|---|-------------------------------|--|
| | | | Employer Rates | | | | | |
| | Gross Normal Cost | Member Contributions | Basic Normal Cost | COLA Normal Cost | Total Normal Cost | UAAL Contribution Rate ⁽¹⁾ | Total Contribution Rate | Prior Year Total Contribution Rate ⁽²⁾ |
| Plan 1 | | | | | | | | |
| County ⁽³⁾ | 24.12% | (13.38)% | 7.60% | 3.14% | 10.74% | 20.55% | 31.29% | 28.74% |
| Courts ⁽³⁾ | 24.12% | (13.38)% | 7.60% | 3.14% | 10.74% | 22.58% | 33.32% | 30.54% |
| Total | 24.12% | (13.38)% | 7.60% | 3.14% | 10.74% | 20.55% | 31.29% | 28.90% |
| Plan 2 | | | | | | | | |
| County ⁽³⁾ | 22.18% | (12.94)% | 6.45% | 2.79% | 9.24% | 20.55% | 29.79% | 28.76% |
| Courts ⁽³⁾ | 22.18% | (12.94)% | 5.71% | 3.53% | 9.24% | 22.58% | 31.82% | 30.58% |
| Total | 22.18% | (12.94)% | 6.42% | 2.82% | 9.24% | 20.63% | 29.87% | 28.84% |
| Plan 3 | | | | | | | | |
| County | 8.11% | 0.00% | 8.11% | 0.00% | 8.11% | 20.55% | 28.66% | 27.46% |
| Courts | 8.11% | 0.00% | 8.11% | 0.00% | 8.11% | 22.58% | 30.69% | 28.95% |
| Total | 8.11% | 0.00% | 8.11% | 0.00% | 8.11% | 20.55% | 28.66% | 27.48% |
| Plan 4 | | | | | | | | |
| County (0%) ⁽³⁾ | 25.38% | (13.22)% | 8.19% | 3.97% | 12.16% | 20.55% | 32.71% | 34.50% |
| County (50%) ⁽³⁾ | 22.91% | (12.99)% | 7.60% | 2.32% | 9.92% | 20.55% | 30.47% | 28.87% |
| Courts ⁽³⁾ | 22.91% | (12.99)% | 7.60% | 2.32% | 9.92% | 22.58% | 32.50% | 30.55% |
| Total | 22.92% | (12.99)% | 7.60% | 2.33% | 9.93% | 20.67% | 30.60% | 28.93% |
| Plan 5 | | | | | | | | |
| County | 20.91% | (9.30)% | 9.44% | 2.11% | 11.61% | 20.55% | 32.16% | 30.26% |
| Courts | 20.91% | (9.30)% | 11.60% | 2.11% | 11.61% | 22.58% | 34.19% | 30.40% |
| Total | 20.91% | (9.30)% | 9.50% | 2.11% | 11.61% | 20.60% | 32.21% | 30.26% |
| Plan 7 | | | | | | | | |
| County | 17.42% | (8.71)% | 6.71% | 2.00% | 8.71% | 20.55% | 29.26% | 27.94% |
| Courts | 17.42% | (8.71)% | 8.51% | 0.20% | 8.71% | 22.58% | 31.29% | 29.43% |
| Total | 17.42% | (8.71)% | 6.77% | 1.94% | 8.71% | 20.62% | 29.33% | 27.99% |
| All Plans | | | | | | | | |
| County | 20.92% | (11.34)% | 7.31% | 2.27% | 9.58% | 20.55% | 30.13% | 28.72% |
| Courts | 21.63% | (11.98)% | 7.67% | 1.98% | 9.65% | 22.58% | 32.23% | 30.39% |
| Total | 20.95% | (11.37)% | 7.33% | 2.25% | 9.58% | 20.64% | 30.22% | 28.82% |

Notes:

1. UAAL Contribution Rate includes an offset of 2.03% of payroll to reflect the County Supplementary Contribution Account, except for Courts.
2. The Prior Year Total Contribution Rate reflects the valuation addendums that were issued subsequent to the valuation report.
3. All members pay 50% of the cost of COLA, except for members of the Board of Supervisors whose most recent hire date is before August 7, 2011.

Exhibit 10b Employer Statutory Contribution Rates – SMCM&VCD Members
For the 2018-2019 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 | 21.74% | (7.70)% | 9.98% | 4.06% | 14.04% | 12.37% | 26.41% | 25.61% |
| Plan 7 | 17.68% | (8.84)% | 6.55% | 2.29% | 8.84% | 12.37% | 21.21% | 20.64% |
| All Plans | 20.40% | (8.08)% | 8.85% | 3.47% | 12.32% | 12.37% | 24.69% | 24.52% |

Notes:

1. UAAL Contribution Rate includes an offset of 10.21% 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 2018-2019 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 ⁽¹⁾ | Total Contribution Rate | |
| Plan 1 | 39.29% | (5.00)% | 24.31% | 9.98% | 34.29% | 45.57% | 79.86% | 83.63% |
| Plan 2 | 36.87% | (18.39)% | 13.10% | 5.38% | 18.48% | 45.57% | 64.05% | 61.03% |
| Plan 4 | 35.97% | (18.32)% | 13.78% | 3.87% | 17.65% | 45.57% | 63.22% | 60.49% |
| Plan 5 | 36.64% | (18.18)% | 14.52% | 3.94% | 18.46% | 45.57% | 64.03% | 61.65% |
| Plan 6 ⁽²⁾ | N/A | N/A | N/A | N/A | NA | NA | NA | 63.81% |
| Plan 7 | 29.02% | (14.51)% | 11.04% | 3.47% | 14.51% | 45.57% | 60.08% | 58.15% |
| All Plans | 34.80% | (17.52)% | 13.23% | 4.05% | 17.28% | 45.57% | 62.85% | 60.56% |

Notes:

1. UAAL Contribution Rate includes an offset of 4.08% of payroll to reflect the County Supplementary Contribution Account.
2. There are currently no active Safety Plan 6 members. Employer rates will be developed in the future if needed.

Exhibit 10d Employer Statutory Contribution Rates – Probation Members
For the 2018-2019 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⁾ | Total Contribution Rate | |
| Plan 1 | 36.14% | (3.50)% | 23.86% | 8.78% | 32.64% | 32.87% | 65.51% | 64.36% |
| Plan 2 | 36.69% | (17.39)% | 14.11% | 5.19% | 19.30% | 32.87% | 52.17% | 49.54% |
| Plan 4 | 34.30% | (16.84)% | 13.72% | 3.74% | 17.46% | 32.87% | 50.33% | 47.63% |
| Plan 5 | 31.52% | (16.36)% | 11.72% | 3.44% | 15.16% | 32.87% | 48.03% | 46.07% |
| Plan 6 | 27.61% | (12.44)% | 12.09% | 3.08% | 15.17% | 32.87% | 48.04% | 45.62% |
| Plan 7 | 28.65% | (14.33)% | 10.99% | 3.33% | 14.32% | 32.87% | 47.19% | 45.10% |
| All Plans | 34.01% | (16.59)% | 13.48% | 3.94% | 17.42% | 32.87% | 50.29% | 47.66% |

Notes:

1. UAAL Contribution Rate includes an offset of 3.21% of payroll to reflect the County Supplementary Contribution Account.