

Exhibit D2: 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	7.32%	7.04%	13.59%	12.91%
17	7.45%	7.17%	13.59%	12.91%
18	7.59%	7.30%	13.59%	12.91%
19	7.73%	7.44%	13.59%	12.91%
20	7.87%	7.57%	13.59%	12.91%
21	8.02%	7.71%	13.59%	12.91%
22	8.16%	7.85%	13.59%	12.91%
23	8.31%	8.00%	13.59%	12.91%
24	8.47%	8.14%	13.59%	12.91%
25	8.62%	8.29%	13.59%	12.91%
26	8.78%	8.44%	13.59%	12.91%
27	8.94%	8.60%	13.59%	12.91%
28	9.10%	8.75%	13.59%	12.91%
29	9.27%	8.91%	13.59%	12.91%
30	9.44%	9.08%	13.59%	12.91%
31	9.61%	9.24%	13.59%	12.91%
32	9.79%	9.42%	13.59%	12.91%
33	9.97%	9.59%	13.59%	12.91%
34	10.16%	9.77%	13.59%	12.91%
35	10.35%	9.95%	13.59%	12.91%
36	10.55%	10.14%	13.59%	12.91%
37	10.75%	10.32%	13.59%	12.91%
38	10.95%	10.50%	13.59%	12.91%
39	11.15%	10.68%	13.59%	12.91%
40	11.34%	10.85%	13.59%	12.91%
41	11.53%	11.02%	13.59%	12.91%
42	11.72%	11.17%	13.59%	12.91%
43	11.89%	11.31%	13.59%	12.91%
44	12.05%	11.42%	13.59%	12.91%
45	12.19%	11.52%	13.59%	12.91%
46	12.32%	11.57%	13.59%	12.91%
47	12.41%	11.57%	13.59%	12.91%
48	12.44%	11.95%	13.59%	12.91%
49	12.44%	12.37%	13.59%	12.91%
50	12.44%	12.37%	13.59%	12.91%

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

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Exhibit D4: General Member Contribution Rates (including SMCM&VCD)

Entry Age ⁽¹⁾	50% Member COLA Rates			
	Plan 1	Plan 2	Plan 4	Plan 5
16	2.10%	1.81%	1.19%	0.98%
17	2.14%	1.84%	1.21%	1.00%
18	2.19%	1.88%	1.23%	1.02%
19	2.23%	1.91%	1.26%	1.04%
20	2.27%	1.95%	1.28%	1.06%
21	2.31%	1.98%	1.31%	1.08%
22	2.35%	2.02%	1.33%	1.10%
23	2.39%	2.06%	1.35%	1.12%
24	2.44%	2.09%	1.38%	1.14%
25	2.48%	2.13%	1.40%	1.16%
26	2.53%	2.17%	1.43%	1.18%
27	2.57%	2.21%	1.45%	1.20%
28	2.62%	2.25%	1.48%	1.23%
29	2.67%	2.29%	1.51%	1.25%
30	2.72%	2.33%	1.54%	1.27%
31	2.77%	2.38%	1.57%	1.30%
32	2.82%	2.42%	1.59%	1.32%
33	2.87%	2.47%	1.62%	1.34%
34	2.92%	2.51%	1.65%	1.37%
35	2.98%	2.56%	1.68%	1.39%
36	3.03%	2.60%	1.71%	1.42%
37	3.09%	2.65%	1.74%	1.44%
38	3.15%	2.70%	1.78%	1.47%
39	3.21%	2.75%	1.81%	1.50%
40	3.26%	2.80%	1.84%	1.53%
41	3.33%	2.86%	1.88%	1.55%
42	3.39%	2.91%	1.91%	1.58%
43	3.46%	2.97%	1.95%	1.61%
44	3.52%	3.02%	1.98%	1.64%
45	3.58%	3.07%	2.01%	1.67%
46	3.64%	3.13%	2.04%	1.70%
47	3.70%	3.17%	2.07%	1.73%
48	3.75%	3.22%	2.09%	1.76%
49	3.80%	3.26%	2.12%	1.79%
50	3.85%	3.30%	2.13%	1.82%
51	3.89%	3.34%	2.15%	1.85%
52	3.92%	3.36%	2.15%	1.88%
53	3.93%	3.37%	2.21%	1.90%
54	3.93%	3.37%	2.29%	1.92%
55	3.93%	3.37%	2.29%	1.94%
56	3.93%	3.37%	2.29%	1.94%
57	3.93%	3.37%	2.29%	1.94%
58	3.93%	3.37%	2.29%	2.01%
59	3.93%	3.37%	2.29%	2.08%
60	3.93%	3.37%	2.29%	2.08%

(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.

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Exhibit D5: Safety Member Contribution Rates⁽²⁾

Entry Age ⁽¹⁾	50% Member COLA Rates			
	Plans 1&2	Plan 4	Plan 5	Plan 6
16	4.24%	2.39%	2.16%	1.98%
17	4.32%	2.44%	2.20%	2.02%
18	4.40%	2.48%	2.24%	2.05%
19	4.48%	2.53%	2.29%	2.09%
20	4.56%	2.57%	2.33%	2.13%
21	4.65%	2.62%	2.37%	2.17%
22	4.73%	2.67%	2.41%	2.21%
23	4.82%	2.72%	2.46%	2.25%
24	4.91%	2.77%	2.50%	2.29%
25	5.00%	2.82%	2.55%	2.33%
26	5.09%	2.87%	2.59%	2.37%
27	5.18%	2.92%	2.64%	2.42%
28	5.27%	2.97%	2.69%	2.46%
29	5.37%	3.03%	2.74%	2.51%
30	5.47%	3.08%	2.79%	2.55%
31	5.57%	3.14%	2.84%	2.60%
32	5.67%	3.20%	2.90%	2.65%
33	5.78%	3.26%	2.95%	2.70%
34	5.89%	3.32%	3.00%	2.75%
35	6.00%	3.38%	3.06%	2.80%
36	6.11%	3.44%	3.12%	2.85%
37	6.23%	3.51%	3.17%	2.90%
38	6.35%	3.57%	3.23%	2.95%
39	6.46%	3.63%	3.28%	3.00%
40	6.57%	3.69%	3.34%	3.05%
41	6.68%	3.74%	3.39%	3.10%
42	6.79%	3.79%	3.43%	3.14%
43	6.89%	3.84%	3.48%	3.18%
44	6.98%	3.88%	3.51%	3.21%
45	7.07%	3.91%	3.54%	3.24%
46	7.14%	3.93%	3.56%	3.25%
47	7.19%	3.93%	3.56%	3.25%
48	7.21%	4.06%	3.67%	3.36%
49	7.21%	4.20%	3.80%	3.48%
50	7.21%	4.20%	3.80%	3.48%

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

(2) These contribution rates also apply to Probation Managers.

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Exhibit D6: PDA Member Contribution Rates⁽²⁾

Entry Age ⁽¹⁾	50% Member COLA Rates			
	Plans 1&2	Plan 4	Plan 5	Plan 6
16	3.96%	2.34%	2.18%	1.88%
17	4.02%	2.39%	2.22%	1.91%
18	4.10%	2.43%	2.26%	1.95%
19	4.18%	2.47%	2.30%	1.98%
20	4.25%	2.52%	2.34%	2.02%
21	4.33%	2.56%	2.39%	2.06%
22	4.41%	2.61%	2.43%	2.09%
23	4.49%	2.66%	2.47%	2.13%
24	4.57%	2.71%	2.52%	2.17%
25	4.66%	2.76%	2.56%	2.21%
26	4.74%	2.81%	2.61%	2.25%
27	4.83%	2.86%	2.66%	2.29%
28	4.91%	2.91%	2.71%	2.33%
29	5.00%	2.96%	2.76%	2.38%
30	5.10%	3.02%	2.81%	2.42%
31	5.19%	3.08%	2.86%	2.47%
32	5.29%	3.13%	2.91%	2.51%
33	5.39%	3.19%	2.97%	2.56%
34	5.49%	3.25%	3.02%	2.61%
35	5.59%	3.31%	3.08%	2.65%
36	5.70%	3.37%	3.14%	2.70%
37	5.81%	3.43%	3.19%	2.75%
38	5.91%	3.49%	3.25%	2.80%
39	6.02%	3.55%	3.30%	2.85%
40	6.12%	3.61%	3.36%	2.89%
41	6.23%	3.66%	3.41%	2.94%
42	6.32%	3.71%	3.45%	2.98%
43	6.42%	3.76%	3.49%	3.01%
44	6.51%	3.80%	3.53%	3.05%
45	6.58%	3.83%	3.56%	3.07%
46	6.65%	3.85%	3.58%	3.09%
47	6.70%	3.85%	3.58%	3.09%
48	6.72%	3.97%	3.70%	3.19%
49	6.72%	4.11%	3.82%	3.30%
50	6.72%	4.11%	3.82%	3.30%

(1) For PDA members entering after age 50, the rate equals the rate at age 50.

(2) Probation Manager member COLA rates are based on rates shown in Appendix D-5

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Exhibit 10: Statutory Employer Contribution Rates - All Plans

All Plans								
	Gross Normal Cost	Member Contributions	Employer Rates					Prior Year Total Contribution Rate ⁽²⁾
			Basic Normal Cost	COLA Normal Cost	Total Normal Cost	UAAL Contribution Rate ⁽¹⁾	Total Contribution Rate	
<u>General Members</u>								
County (Plan 3)	7.41%	0.00%	7.41%	0.00%	7.41%	18.37%	25.78%	28.31%
County (0%) ⁽³⁾	21.08%	(10.13)%	5.95%	5.00%	10.95%	18.37%	29.32%	30.63%
County (50%) ⁽³⁾	20.05%	(11.36)%	6.57%	2.12%	8.69%	18.37%	27.06%	28.70%
Courts (0%) ⁽³⁾	20.85%	(10.45)%	6.69%	3.71%	10.40%	19.54%	29.94%	30.73%
Courts (50%) ⁽³⁾	20.59%	(11.96)%	6.68%	1.95%	8.63%	19.54%	28.17%	30.73%
Total	19.85%	(11.13)%	6.54%	2.18%	8.72%	18.43%	27.15%	29.27%
<u>SMCM&VCD Members</u>								
Total	19.14%	(7.39)%	8.59%	3.16%	11.75%	19.54%	31.29%	32.88%
<u>Safety Members</u>								
Total	31.16%	(16.02)%	11.65%	3.49%	15.14%	43.58%	58.72%	65.47%
<u>Probation Members</u>								
PDA	30.92%	(15.61)%	11.96%	3.35%	15.31%	26.77%	42.08%	47.01%
Managers	31.39%	(14.16)%	14.17%	3.06%	17.23%	26.77%	44.00%	46.88%
Total	31.04%	(15.39)%	12.31%	3.34%	15.65%	26.77%	42.42%	46.99%
<u>All Plans</u>								
Total	21.95%	(11.66)%	7.54%	2.75%	10.29%	21.93%	32.22%	34.74%
<u>County Only</u>								
Total	21.95%	(11.73)%	7.49%	2.73%	10.22%	22.04%	32.26%	34.92%

- (1) County UAAL Contribution Rate includes an aggregate offset of 1.37% of payroll to reflect the County Supplementary Contribution Account. Offsets vary by class of member as follows:
 - General member UAAL offset is 1.17% of payroll
 - Safety member UAAL offset is 2.54% of payroll
 - Probation member UAAL offset is 1.60% of payroll
- (2) The Prior Year Total Contribution Rate reflects the valuation addendums that were issued subsequent to the valuation report.
- (3) Bargaining units that have negotiated for members (other than Plan 3 members) to pay a specific share of the cost of COLA are grouped together for purposes of this exhibit. The percentage of total COLA cost paid by member is shown in parenthesis.

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Exhibit 10d: Employer Statutory Contribution Rates – Probation

Probation 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								
PDA Members	34.55%	(3.50)%	15.00%	16.05%	31.05%	26.77%	57.82%	59.14%
Managers	34.55%	(3.50)%	15.00%	16.05%	31.05%	26.77%	57.82%	50.93%
Total	34.55%	(3.50)%	15.00%	16.05%	31.05%	26.77%	57.82%	59.14%
Plan 2								
PDA Members	33.61%	(17.66)%	12.12%	3.83%	15.95%	26.77%	42.72%	48.57%
Managers	33.41%	(14.28)%	13.58%	5.55%	19.13%	26.77%	45.90%	50.03%
Total	33.61%	(16.77)%	12.49%	4.35%	16.84%	26.77%	43.61%	48.98%
Plan 4								
PDA Members	30.93%	(15.55)%	12.09%	3.29%	15.38%	26.77%	42.15%	46.84%
Managers	30.75%	(14.18)%	14.42%	2.15%	16.57%	26.77%	43.34%	45.90%
Total	30.93%	(15.35)%	12.42%	3.16%	15.58%	26.77%	42.35%	46.73%
Plan 5								
PDA Members	29.51%	(13.86)%	12.72%	2.93%	15.65%	26.77%	42.42%	43.75%
Managers	29.51%	(13.86)%	12.72%	2.93%	15.65%	26.77%	42.42%	41.18%
Total	29.51%	(13.86)%	12.72%	2.93%	15.65%	26.77%	42.42%	43.75%
Plan 6								
PDA Members	25.24%	(9.77)%	12.89%	2.58%	15.47%	26.77%	42.24%	43.57%
Managers	25.24%	(9.77)%	12.89%	2.58%	15.47%	26.77%	42.24%	42.00%
Total	25.24%	(9.77)%	12.89%	2.58%	15.47%	26.77%	42.24%	43.57%
Plan 7								
PDA Members	25.82%	(12.91)%	10.20%	2.71%	12.91%	26.77%	39.68%	41.51%
Managers	25.82%	(12.91)%	10.20%	2.71%	12.91%	26.77%	39.68%	41.51%
Total	25.82%	(12.91)%	10.20%	2.71%	12.91%	26.77%	39.68%	41.51%
All Plans								
PDA Members	30.92%	(15.61)%	11.96%	3.35%	15.31%	26.77%	42.08%	47.01%
Managers	31.39%	(14.16)%	14.17%	3.06%	17.23%	26.77%	44.00%	46.88%
Total	31.04%	(15.39)%	12.31%	3.34%	15.65%	26.77%	42.42%	46.99%

- (1) UAAL Contribution Rate includes an offset of 1.60% of payroll to reflect the County Supplementary Contribution Account.
- (2) The Prior Year Total Contribution Rate reflects the valuation addendums that were issued subsequent to the valuation report.

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Exhibit 11: Calculated Gross Normal Cost Rates

All Plans						
Plan	Normal Cost					Total Gross Normal Cost
	Service Retirement	Disability Retirement	Death while Active	Termination (No Refund)	Termination (Refund)	
General Plan 1	15.99%	1.80%	0.45%	2.14%	2.00%	22.38%
General Plan 2	15.39%	1.80%	0.42%	1.89%	1.92%	21.42%
General Plan 3	6.86%	0.00%	0.00%	0.55%	0.00%	7.41%
General Plan 4	15.28%	1.88%	0.39%	1.61%	1.84%	21.00%
General Plan 5	13.39%	1.93%	0.35%	1.24%	1.29%	18.20%
General Plan 7	11.59%	1.82%	0.31%	0.88%	1.22%	15.82%
General Total	14.45%	1.82%	0.38%	1.51%	1.69%	19.85%
SMCM&VCD Plan 1	N/A	N/A	N/A	N/A	N/A	N/A
SMCM&VCD Plan 2	N/A	N/A	N/A	N/A	N/A	N/A
SMCM&VCD Plan 4	14.88%	1.85%	0.37%	1.57%	1.13%	19.80%
SMCM&VCD Plan 7	10.64%	1.31%	0.42%	1.13%	1.20%	14.70%
SMCM&VCD Total	14.33%	1.78%	0.38%	1.51%	1.14%	19.14%
Safety Plan 1	33.40%	4.22%	1.51%	2.20%	1.02%	42.35%
Safety Plan 2	26.56%	3.38%	1.40%	1.93%	0.76%	34.03%
Safety Plan 4	25.34%	3.46%	1.18%	1.69%	0.75%	32.42%
Safety Plan 5	25.46%	4.05%	1.19%	1.25%	0.97%	32.92%
Safety Plan 6	26.35%	4.43%	1.12%	0.80%	0.82%	33.52%
Safety Plan 7	20.67%	3.72%	1.11%	0.94%	0.74%	27.18%
Safety Total	25.13%	3.54%	1.22%	1.61%	0.78%	32.28%
Probation Plan 1	29.30%	2.18%	1.06%	1.51%	0.50%	34.55%
Probation Plan 2	26.20%	3.31%	1.29%	1.95%	0.86%	33.61%
Probation Plan 4	24.22%	3.01%	1.10%	1.78%	0.82%	30.93%
Probation Plan 5	23.22%	3.22%	1.04%	1.30%	0.73%	29.51%
Probation Plan 6	19.27%	3.06%	1.06%	1.34%	0.51%	25.24%
Probation Plan 7	19.81%	3.24%	1.03%	1.07%	0.67%	25.82%
Probation Total	24.24%	3.09%	1.13%	1.76%	0.82%	31.04%
All Plans	16.27%	2.10%	0.52%	1.54%	1.53%	21.95%

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