

**Exhibit 10 Employer Statutory Contribution Rates – All Plans
For the 2017-2018 Fiscal Year**

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	19.99%	(11.08)%	6.81%	2.10%	8.91%	19.81%	28.72%	27.04%
Courts	20.99%	(11.85)%	6.80%	2.34%	9.14%	21.30%	30.44%	28.58%
Total	20.05%	(11.12)%	6.81%	2.12%	8.93%	19.89%	28.82%	27.15%
SMCM&VCD Members	19.84%	(7.82)%	8.83%	3.19%	12.02%	12.50%	24.52%	31.29%
Safety Members	33.33%	(17.02)%	12.52%	3.79%	16.31%	44.25%	60.56%	58.72%
Probation Members	31.90%	(15.96)%	12.46%	3.48%	15.94%	31.72%	47.66%	42.42%
All Plans	22.31%	(12.06)%	7.81%	2.44%	10.25%	23.52%	33.77%	31.96%
County Only	22.36%	(12.09)%	7.83%	2.44%	10.27%	23.64%	33.91%	32.08%

1. County UAAL Contribution Rate includes an aggregate offset of 1.73% of payroll to reflect the County Supplementary Contribution Account. Offsets vary by class of member as follows:

- General member UAAL offset is 1.49% of payroll
- Safety member UAAL offset is 3.05% of payroll
- Probation member UAAL offset is 2.27% of payroll

SMCM&VCD UAAL Contribution Rate includes an offset of 8.80% of 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 2017-2018 Fiscal Year

General Members								
	Gross Normal Cost	Member Contributions	Employer Rates					Prior Year
			Basic Normal Cost	COLA Normal Cost	Total Normal Cost	UAAL Contribution Rate ⁽¹⁾	Total Contribution Rate	Total Contribution Rate ⁽²⁾
Plan 1								
County (50%) ⁽³⁾	21.90%	(12.97)%	5.94%	2.99%	8.93%	19.81%	28.74%	27.83%
Courts (50%) ⁽³⁾	21.90%	(12.66)%	5.42%	3.82%	9.24%	21.30%	30.54%	29.28%
Total	21.90%	(12.94)%	5.90%	3.06%	8.96%	19.94%	28.90%	28.06%
Plan 2								
County (50%) ⁽³⁾	21.92%	(12.97)%	5.99%	2.96%	8.95%	19.81%	28.76%	27.06%
Courts (50%) ⁽³⁾	21.92%	(12.64)%	5.49%	3.79%	9.28%	21.30%	30.58%	28.55%
Total	21.92%	(12.96)%	5.97%	2.99%	8.96%	19.88%	28.84%	27.25%
Plan 3								
County	7.65%	0.00%	7.65%	0.00%	7.65%	19.81%	27.46%	25.78%
Courts	7.65%	0.00%	7.65%	0.00%	7.65%	21.30%	28.95%	26.95%
Total	7.65%	0.00%	7.65%	0.00%	7.65%	19.83%	27.48%	25.79%
Plan 4								
County (0%) ⁽³⁾	27.27%	(12.58)%	10.33%	4.36%	14.69%	19.81%	34.51%	29.26%
County (50%) ⁽³⁾	21.56%	(12.50)%	6.95%	2.11%	9.06%	19.81%	28.88%	27.12%
Courts (0%) ⁽³⁾	27.65%	(12.24)%	10.91%	4.50%	15.41%	21.30%	36.71%	29.85%
Courts (50%) ⁽³⁾	21.63%	(12.58)%	6.94%	2.11%	9.05%	21.30%	30.35%	28.14%
Total	21.59%	(12.50)%	6.96%	2.13%	9.09%	19.85%	28.94%	27.31%
Plan 5								
County	19.14%	(8.69)%	8.56%	1.86%	10.45%	19.81%	30.26%	28.27%
Courts	19.14%	(10.04)%	8.56%	1.86%	9.10%	21.30%	30.40%	28.00%
Total	19.14%	(8.72)%	8.56%	1.86%	10.42%	19.85%	30.27%	28.27%
Plan 7								
County	16.27%	(8.14)%	6.49%	1.64%	8.13%	19.81%	27.94%	26.28%
Courts	16.27%	(8.14)%	6.49%	1.64%	8.13%	21.30%	29.43%	27.45%
Total	16.27%	(8.14)%	6.49%	1.64%	8.13%	19.86%	27.99%	26.30%
All Plans								
County	19.99%	(11.08)%	6.81%	2.10%	8.91%	19.81%	28.72%	27.04%
Courts	20.99%	(11.85)%	6.80%	2.34%	9.14%	21.30%	30.44%	28.58%
Total	20.05%	(11.12)%	6.81%	2.12%	8.93%	19.89%	28.82%	27.15%

1. UAAL Contribution Rate includes an offset of 1.49% 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. Bargaining units that have negotiated for members of Plans 1, 2, and 4 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.

Exhibit 10b Employer Statutory Contribution Rates – SMCM&VCD Members
For the 2017-2018 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	20.83%	(7.72)%	9.50%	3.61%	13.11%	12.50%	25.61%	31.95%
Plan 7	16.29%	(8.15)%	6.46%	1.68%	8.14%	12.50%	20.64%	26.89%
All Plans	19.84%	(7.82)%	8.83%	3.19%	12.02%	12.50%	24.52%	31.29%

1. UAAL Contribution Rate includes an offset of 8.80% of payroll to reflect the District Supplementary Contribution Account, except for Courts.

2. Employer rates will be developed as applicable.

Exhibit 10c Employer Statutory Contribution Rates – Safety Members
For the 2017-2018 Fiscal Year

Safety Members								
	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	
Plan 1	44.21%	(4.83)%	28.28%	11.10%	39.38%	44.25%	83.63%	62.81%
Plan 2	35.53%	(18.75)%	12.05%	4.73%	16.78%	44.25%	61.03%	59.52%
Plan 4	33.55%	(17.31)%	12.81%	3.43%	16.24%	44.25%	60.49%	57.10%
Plan 5	34.41%	(17.01)%	13.89%	3.51%	17.40%	44.25%	61.65%	60.12%
Plan 6	34.53%	(14.97)%	16.02%	3.54%	19.56%	44.25%	63.81%	62.60%
Plan 7	27.80%	(13.90)%	10.93%	2.97%	13.90%	44.25%	58.15%	57.17%
All Plans	33.33%	(17.02)%	12.52%	3.79%	16.31%	44.25%	60.56%	58.72%

1. UAAL Contribution Rate includes an offset of 3.05% 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.

Exhibit 10d Employer Statutory Contribution Rates – Probation Members
For the 2017-2018 Fiscal Year

Probation Members								
	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	
Plan 1	36.14%	(3.50)%	15.00%	17.64%	32.64%	31.72%	64.36%	57.82%
Plan 2	34.94%	(17.12)%	13.05%	4.77%	17.82%	31.72%	49.54%	43.61%
Plan 4	31.92%	(16.01)%	12.60%	3.31%	15.91%	31.72%	47.63%	42.35%
Plan 5	30.40%	(16.05)%	11.24%	3.11%	14.35%	31.72%	46.07%	42.42%
Plan 6	25.59%	(11.69)%	11.23%	2.67%	13.90%	31.72%	45.62%	42.24%
Plan 7	26.76%	(13.38)%	10.61%	2.77%	13.38%	31.72%	45.10%	39.68%
All Plans	31.90%	(15.96)%	12.46%	3.48%	15.94%	31.72%	47.66%	42.42%

1. UAAL Contribution Rate includes an offset of 2.27% 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.