

Exhibit 10
Employer Statutory Contribution Rates – All Plans
For the 2020-2021 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 ⁽¹⁾	Total Contribution Rate	
<u>General</u>								
County	21.36%	(11.43)%	7.66%	2.27%	9.93%	22.18%	32.11%	28.54%
Courts	21.84%	(11.83)%	7.69%	2.32%	10.01%	25.21%	35.22%	31.03%
Total	21.38%	(11.45)%	7.66%	2.27%	9.93%	22.32%	32.25%	28.66%
SMCM&VCD	21.13%	(8.55)%	9.19%	3.39%	12.58%	0.00%	12.58%	12.13%
Safety	35.83%	(17.81)%	13.88%	4.14%	18.02%	50.87%	68.89%	61.66%
Probation	35.04%	(17.07)%	13.98%	3.99%	17.97%	42.55%	60.52%	49.83%
All Plans	23.73%	(12.46)%	8.70%	2.57%	11.27%	26.59%	37.86%	33.67%
County Only	23.81%	(12.49)%	8.73%	2.59%	11.32%	26.74%	38.06%	33.85%

¹ County UAAL Contribution Rate includes an aggregate offset of 3.54% of payroll to reflect the County Supplementary Contribution Account. Offsets vary by class of member as follows:

- General member UAAL offset is 3.03% of payroll
- Safety member UAAL offset is 6.13% of payroll
- Probation member UAAL offset is 5.74% of payroll

SMCM&VCD UAAL Contribution Rate includes an offset of 25.21% of payroll to reflect the District Supplementary Contribution Account.

Exhibit 10a
Employer Statutory Contribution Rates – General Members
For the 2020-2021 Fiscal Year

General 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 ⁽¹⁾		
<u>Plan 1</u>								
County	32.88%	(10.01)%	16.71%	6.16%	22.87%	22.18%	45.05%	33.32%
Courts	32.88%	(10.01)%	16.71%	6.16%	22.87%	25.21%	48.08%	35.76%
Total	32.88%	(10.01)%	16.71%	6.16%	22.87%	22.18%	45.05%	33.32%
<u>Plan 2</u>								
County	23.32%	(13.48)%	6.80%	3.04%	9.84%	22.18%	32.02%	28.24%
Courts	23.32%	(13.48)%	6.80%	3.04%	9.84%	25.21%	35.05%	30.68%
Total	23.32%	(13.48)%	6.80%	3.04%	9.84%	22.30%	32.14%	28.34%
<u>Plan 3</u>								
County	8.49%	0.00%	8.49%	0.00%	8.49%	22.18%	30.67%	27.15%
Courts	8.49%	0.00%	8.49%	0.00%	8.49%	25.21%	33.70%	29.59%
Total	8.49%	0.00%	8.49%	0.00%	8.49%	22.18%	30.67%	27.15%
<u>Plan 4</u>								
County	23.68%	(13.39)%	7.82%	2.47%	10.29%	22.18%	32.47%	28.78%
Courts	23.68%	(13.39)%	7.82%	2.47%	10.29%	25.21%	35.50%	31.22%
Total	23.68%	(13.39)%	7.82%	2.47%	10.29%	22.35%	32.64%	28.92%
<u>Plan 5</u>								
County	21.73%	(9.69)%	9.80%	2.24%	12.04%	22.18%	34.22%	30.66%
Courts	21.73%	(9.69)%	9.80%	2.24%	12.04%	25.21%	37.25%	33.10%
Total	21.73%	(9.69)%	9.80%	2.24%	12.04%	22.32%	34.36%	30.74%
<u>Plan 7</u>								
County	18.22%	(9.11)%	7.30%	1.81%	9.11%	22.18%	31.29%	27.92%
Courts	18.22%	(9.11)%	7.30%	1.81%	9.11%	25.21%	34.32%	30.36%
Total	18.22%	(9.11)%	7.30%	1.81%	9.11%	22.30%	31.41%	28.01%
<u>All Plans</u>								
County	21.36%	(11.43)%	7.66%	2.27%	9.93%	22.18%	32.11%	28.54%
Courts	21.84%	(11.83)%	7.69%	2.32%	10.01%	25.21%	35.22%	31.03%
Total	21.38%	(11.45)%	7.66%	2.27%	9.93%	22.32%	32.25%	28.66%

1. UAAL Contribution Rate includes an offset of 3.03% of payroll to reflect the County Supplementary Contribution Account, except for Courts.

Exhibit 10b
Employer Statutory Contribution Rates – SMCM&VCD Members
For the 2020-2021 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 ⁽¹⁾		
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	22.74%	(8.13)%	10.30%	4.31%	14.61%	0.00%	14.61%	13.87%
Plan 7	18.48%	(9.24)%	7.38%	1.86%	9.24%	0.00%	9.24%	9.04%
All Plans	21.13%	(8.55)%	9.19%	3.39%	12.58%	0.00%	12.58%	12.13%

1. UAAL Contribution Rate includes an offset of 25.21% of payroll to reflect the District Supplementary Contribution Account, except for Courts.

2. 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 2020-2021 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 ⁽²⁾	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan 2	39.33%	(17.87)%	15.14%	6.32%	21.46%	50.87%	72.33%	64.47%
Plan 4	37.82%	(19.16)%	14.50%	4.16%	18.66%	50.87%	69.53%	62.05%
Plan 5	38.69%	(19.09)%	15.35%	4.25%	19.60%	50.87%	70.47%	62.84%
Plan 6 ⁽²⁾	N/A	N/A	N/A	N/A	NA	NA	NA	NA
Plan 7	30.56%	(15.28)%	11.96%	3.32%	15.28%	50.87%	66.15%	59.18%
All Plans	35.83%	(17.81)%	13.88%	4.14%	18.02%	50.87%	68.89%	61.66%

1. UAAL Contribution Rate includes an offset of 6.13% of payroll to reflect the County Supplementary Contribution Account.

2. 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 2020-2021 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 ⁽²⁾	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan 2	37.78%	(17.81)%	14.47%	5.50%	19.97%	42.55%	62.52%	51.78%
Plan 4	36.04%	(17.49)%	14.53%	4.02%	18.55%	42.55%	61.10%	50.13%
Plan 5	33.69%	(17.19)%	12.75%	3.75%	16.50%	42.55%	59.05%	48.11%
Plan 6 ⁽²⁾	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan 7	29.94%	(14.97)%	11.69%	3.28%	14.97%	42.55%	57.52%	46.98%
All Plans	35.04%	(17.07)%	13.98%	3.99%	17.97%	42.55%	60.52%	49.83%

1. UAAL Contribution Rate includes an offset of 5.74% of payroll to reflect the County Supplementary Contribution Account.

2. 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 2020-2021 fiscal year, Plan 7 member contribution rates are:

- General Plan 7 members: 9.11%
- SMCM&VCD Plan 7 members: 9.24%
- Safety Plan 7 members: 15.28%
- Probation Plan 7 members: 14.97%

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