



**City of San Juan Capistrano
 Employer / Employee Contribution Rates
 Effective July 1, 2016**

Employer Contribution Rates

Rate Group	Plan	Rate	
#2	I & J	Normal	13.22%
		UAAL	<u>21.72%</u>
		Total	34.94%
#2	S	Normal	10.54%
		UAAL	<u>21.72%</u>
		Total	32.26%
#2	U - PEPRA	Normal	8.33%
		UAAL	<u>21.72%</u>
		Total	30.05%

Employee Contribution Rates

Entry Age	<u>Plan I (2.7% @ 55)</u>	<u>Plan J (2.7% @ 55)</u>	<u>Plan S (2.0% @ 57)</u>	<u>Plan U (2.5% @ 67)</u> <u>PEPRA</u>
15	9.66%	9.21%	7.82%	6.78%
16	9.66%	9.21%	7.82%	6.78%
17	9.83%	9.37%	7.96%	6.47%
18	10.01%	9.53%	8.10%	6.14%
19	10.18%	9.70%	8.24%	6.25%
20	10.36%	9.87%	8.39%	6.36%
21	10.55%	10.04%	8.54%	6.48%
22	10.73%	10.22%	8.69%	6.59%
23	10.92%	10.40%	8.84%	6.71%
24	11.11%	10.58%	8.99%	6.83%
25	11.31%	10.77%	9.15%	6.95%
26	11.51%	10.96%	9.31%	7.07%
27	11.71%	11.15%	9.48%	7.20%
28	11.92%	11.35%	9.64%	7.33%
29	12.13%	11.55%	9.81%	7.46%
30	12.35%	11.75%	9.99%	7.59%
31	12.57%	11.97%	10.16%	7.72%
32	12.80%	12.18%	10.34%	7.86%
33	13.03%	12.40%	10.52%	8.00%
34	13.28%	12.63%	10.71%	8.14%
35	13.52%	12.86%	10.90%	8.28%
36	13.78%	13.11%	11.10%	8.43%
37	14.05%	13.34%	11.30%	8.58%
38	14.32%	13.56%	11.50%	8.73%
39	14.54%	13.76%	11.71%	8.88%
40	14.77%	13.97%	11.93%	9.04%
41	15.01%	14.19%	12.15%	9.20%
42	15.26%	14.43%	12.37%	9.37%
43	15.52%	14.67%	12.57%	9.54%

<u>Entry Age</u>	<u>Plan I (2.7% @ 55)</u>	<u>Plan J (2.7% @ 55)</u>	<u>Plan S (2.0% @ 57)</u>	<u>Plan U (2.5% @ 67)</u> <u>PEPRA</u>
44	15.80%	14.92%	12.76%	9.71%
45	16.11%	15.15%	12.96%	9.89%
46	16.41%	15.36%	13.16%	10.07%
47	16.66%	15.52%	13.38%	10.26%
48	16.92%	15.62%	13.60%	10.46%
49	17.06%	15.63%	13.83%	10.65%
50	17.13%	15.54%	14.05%	10.82%
51	17.13%	15.34%	14.25%	10.99%
52	16.99%	14.95%	14.39%	11.16%
53	16.70%	15.45%	14.48%	11.35%
54	15.97%	15.97%	14.49%	11.54%
55	15.97%	15.97%	14.41%	11.74%
56	15.97%	15.97%	14.23%	11.95%
57	15.97%	15.97%	13.86%	12.15%
58	15.97%	15.97%	14.32%	12.33%
59	15.97%	15.97%	14.81%	12.47%
60	15.97%	15.97%	14.81%	12.57%
61	15.97%	15.97%	14.81%	12.60%
62	15.97%	15.97%	14.81%	12.57%
63	15.97%	15.97%	14.81%	12.46%
64	15.97%	15.97%	14.81%	12.21%
65	15.97%	15.97%	14.81%	12.62%
66 and thereafter	15.97%	15.97%	14.81%	13.05%

Average entry age and discount percentages applicable to employee contributions paid under Section 31581.1 are:

<u>Rate Group</u>	<u>Plan</u>	<u>Discount %</u>	<u>Average Entry Age</u>
#2	Plan I (General)	98.83%	34
#2	Plan J (General)	97.28%	34
#2	Plan S (General)	95.93%	34
#2	Plan U (General) - PEPRA	95.86%	34