

**Employer Contribution Rates for All Employers and Plans FY 2017-2018**

<b>County of San Mateo</b>						<b>PEPRA</b>
	<b>Plan 1</b>	<b>Plan 2</b>	<b>Plan 3</b>	<b>Plan 4</b>	<b>Plan 5</b>	<b>Plan 7</b>

General - Group G<sup>1</sup> Employer Rates

Employer Normal Cost	8.93%	8.95%	7.65%	9.06%	10.45%	8.13%
Contribution to UAAL	19.81%	19.81%	19.81%	19.81%	19.81%	19.81%
<b>Total General Employer Contribution</b>	<b>28.74%</b>	<b>28.76%</b>	<b>27.46%</b>	<b>28.87%</b>	<b>30.26%</b>	<b>27.94%</b>

General - Group XG<sup>2</sup> Employer Rates

Employer Normal Cost	N/A	N/A	N/A	14.69%	N/A	8.13%
Contribution to UAAL	N/A	N/A	N/A	19.81%	N/A	19.81%
<b>Total General Employer Contribution</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>34.50%</b>	<b>N/A</b>	<b>27.94%</b>

<sup>1</sup> FY 2017-2018 Group G includes all General units, except BOS

<sup>2</sup> Group XG includes the following bargaining unit: BOS

<u>Safety Employer Rates</u>						<b>PEPRA</b>
	<b>Plan 1</b>	<b>Plan 2</b>	<b>Plan 4</b>	<b>Plan 5</b>	<b>Plan 6</b>	<b>Plan 7</b>
Employer Normal Cost	39.38%	16.78%	16.24%	17.40%	19.56%	13.90%
Contribution to UAAL	44.25%	44.25%	44.25%	44.25%	44.25%	44.25%
<b>Total Safety Employer Rate</b>	<b>83.63%</b>	<b>61.03%</b>	<b>60.49%</b>	<b>61.65%</b>	<b>63.81%</b>	<b>58.15%</b>

<u>Probation All - PDA Employer Rates</u>						<b>PEPRA</b>
	<b>Plan 1</b>	<b>Plan 2</b>	<b>Plan 4</b>	<b>Plan 5</b>	<b>Plan 6</b>	<b>Plan 7</b>
Employer Normal Cost	32.64%	17.82%	15.91%	14.35%	13.90%	13.38%
Contribution to UAAL	31.72%	31.72%	31.72%	31.72%	31.72%	31.72%
<b>Total Probation - PDA Employer Rate</b>	<b>64.36%</b>	<b>49.54%</b>	<b>47.63%</b>	<b>46.07%</b>	<b>45.62%</b>	<b>45.10%</b>

<b>San Mateo County Superior Courts - All</b>						<b>PEPRA</b>
	<b>Plan 1</b>	<b>Plan 2</b>	<b>Plan 3</b>	<b>Plan 4</b>	<b>Plan 5</b>	<b>Plan 7</b>
Employer Normal Cost	9.24%	9.28%	7.65%	9.25%	9.10%	8.13%
Contribution to UAAL	21.30%	21.30%	21.30%	21.30%	21.30%	21.30%
<b>Total General Employer Contribution</b>	<b>30.54%</b>	<b>30.58%</b>	<b>28.95%</b>	<b>30.55%</b>	<b>30.40%</b>	<b>29.43%</b>

<b>San Mateo County Mosquito &amp; Vector Control District</b>				<b>PEPRA</b>
	<b>Plan 1</b>	<b>Plan 2</b>	<b>Plan 4</b>	<b>Plan 7</b>
<u>General Employer Rates</u>				
Employer Normal Cost	N/A	N/A	13.11%	8.14%
Contribution to UAAL	N/A	N/A	12.50%	12.50%
<b>Total General Employer Contribution</b>	<b>N/A</b>	<b>N/A</b>	<b>25.61%</b>	<b>20.64%</b>

**FY 2017-2018 County General Member Contribution Rates**  
**County General Member - Basic and Cola Share (Cost Sharing not included)**

Entry Age	San Mateo County All General Members Basic Member Rate				General 50% Cola Share: - All Members in Group G - Anyone in XG rehired on and after 8/7/2011			All G5 Members
	G1, G2	G4	G5	PEPRA G7	50% Cola G1	50% Cola G2	50% Cola G4	50% Cola G5
16	5.50%	5.30%	4.54%	8.14%	1.95%	1.89%	1.24%	1.03%
17	5.60%	5.40%	4.63%	8.14%	1.99%	1.92%	1.27%	1.05%
18	5.71%	5.50%	4.71%	8.14%	2.02%	1.96%	1.29%	1.07%
19	5.81%	5.60%	4.80%	8.14%	2.06%	1.99%	1.31%	1.09%
20	5.92%	5.71%	4.89%	8.14%	2.10%	2.03%	1.34%	1.11%
21	6.03%	5.82%	4.99%	8.14%	2.14%	2.07%	1.37%	1.13%
22	6.14%	5.92%	5.08%	8.14%	2.18%	2.11%	1.39%	1.15%
23	6.26%	6.03%	5.17%	8.14%	2.22%	2.15%	1.41%	1.17%
24	6.37%	6.14%	5.27%	8.14%	2.26%	2.19%	1.44%	1.20%
25	6.49%	6.26%	5.37%	8.14%	2.30%	2.23%	1.47%	1.22%
26	6.61%	6.37%	5.47%	8.14%	2.34%	2.27%	1.49%	1.24%
27	6.73%	6.49%	5.57%	8.14%	2.39%	2.31%	1.52%	1.26%
28	6.85%	6.61%	5.67%	8.14%	2.43%	2.35%	1.55%	1.29%
29	6.98%	6.73%	5.78%	8.14%	2.47%	2.40%	1.58%	1.31%
30	7.11%	6.85%	5.89%	8.14%	2.52%	2.44%	1.61%	1.34%
31	7.24%	6.98%	5.99%	8.14%	2.57%	2.48%	1.64%	1.36%
32	7.37%	7.11%	6.10%	8.14%	2.61%	2.53%	1.67%	1.38%
33	7.50%	7.24%	6.22%	8.14%	2.66%	2.57%	1.70%	1.41%
34	7.64%	7.37%	6.33%	8.14%	2.71%	2.62%	1.73%	1.44%
35	7.78%	7.50%	6.45%	8.14%	2.76%	2.67%	1.76%	1.46%
36	7.93%	7.64%	6.56%	8.14%	2.81%	2.72%	1.79%	1.49%
37	8.07%	7.78%	6.68%	8.14%	2.86%	2.77%	1.83%	1.52%
38	8.22%	7.93%	6.81%	8.14%	2.91%	2.82%	1.86%	1.55%
39	8.38%	8.08%	6.93%	8.14%	2.97%	2.88%	1.90%	1.57%
40	8.54%	8.23%	7.06%	8.14%	3.03%	2.93%	1.93%	1.60%
41	8.70%	8.38%	7.19%	8.14%	3.08%	2.99%	1.97%	1.63%
42	8.87%	8.54%	7.32%	8.14%	3.14%	3.04%	2.00%	1.66%
43	9.03%	8.69%	7.46%	8.14%	3.20%	3.10%	2.04%	1.69%
44	9.20%	8.83%	7.60%	8.14%	3.26%	3.16%	2.07%	1.72%
45	9.36%	8.98%	7.74%	8.14%	3.32%	3.21%	2.11%	1.76%
46	9.52%	9.11%	7.89%	8.14%	3.37%	3.27%	2.14%	1.79%
47	9.67%	9.24%	8.03%	8.14%	3.43%	3.32%	2.17%	1.82%
48	9.81%	9.35%	8.17%	8.14%	3.48%	3.37%	2.19%	1.85%
49	9.94%	9.45%	8.31%	8.14%	3.52%	3.41%	2.22%	1.89%
50	10.06%	9.53%	8.44%	8.14%	3.57%	3.45%	2.24%	1.92%
51	10.16%	9.57%	8.57%	8.14%	3.60%	3.49%	2.25%	1.94%
52	10.24%	9.57%	8.69%	8.14%	3.63%	3.51%	2.25%	1.97%
53	10.27%	9.87%	8.80%	8.14%	3.64%	3.52%	2.32%	2.00%
54	10.27%	10.21%	8.89%	8.14%	3.64%	3.52%	2.40%	2.02%
55	10.27%	10.21%	8.96%	8.14%	3.64%	3.52%	2.40%	2.03%
56	10.27%	10.21%	9.00%	8.14%	3.64%	3.52%	2.40%	2.04%
57	10.27%	10.21%	9.00%	8.14%	3.64%	3.52%	2.40%	2.04%
58	10.27%	10.21%	9.29%	8.14%	3.64%	3.52%	2.40%	2.11%
59	10.27%	10.21%	9.60%	8.14%	3.64%	3.52%	2.40%	2.18%
60	10.27%	10.21%	9.60%	8.14%	3.64%	3.52%	2.40%	2.18%

Rates Effective PPB 7/2/2017

**FY 2017-2018 Safety Member Contribution Rates**  
**Safety Member - Basic and Cola Share (Cost Sharing not included)**

Entry Age	Safety - All Basic Member Rate			Safety 50% Cola Share - All Safety Members -All Safety Managers				
	S1, S2	S4, S5, S6	PEPRA S7	50% COLA S1	50% COLA S2	50% COLA S4	50% COLA S5	50% COLA S6
	16	7.50%	7.23%	13.90%	4.77%	4.60%	2.53%	2.27%
17	7.64%	7.37%	13.90%	4.86%	4.68%	2.58%	2.31%	2.11%
18	7.78%	7.50%	13.90%	4.95%	4.77%	2.62%	2.35%	2.15%
19	7.93%	7.64%	13.90%	5.04%	4.86%	2.67%	2.40%	2.19%
20	8.07%	7.78%	13.90%	5.13%	4.95%	2.72%	2.44%	2.23%
21	8.22%	7.93%	13.90%	5.23%	5.04%	2.77%	2.49%	2.27%
22	8.37%	8.07%	13.90%	5.32%	5.13%	2.82%	2.53%	2.31%
23	8.52%	8.22%	13.90%	5.42%	5.22%	2.87%	2.58%	2.36%
24	8.68%	8.37%	13.90%	5.52%	5.32%	2.93%	2.63%	2.40%
25	8.84%	8.52%	13.90%	5.62%	5.42%	2.98%	2.67%	2.44%
26	9.00%	8.68%	13.90%	5.72%	5.52%	3.03%	2.72%	2.49%
27	9.17%	8.84%	13.90%	5.83%	5.62%	3.09%	2.77%	2.53%
28	9.33%	9.00%	13.90%	5.93%	5.72%	3.15%	2.83%	2.58%
29	9.50%	9.16%	13.90%	6.04%	5.82%	3.20%	2.88%	2.63%
30	9.68%	9.33%	13.90%	6.16%	5.93%	3.26%	2.93%	2.67%
31	9.86%	9.50%	13.90%	6.27%	6.04%	3.32%	2.98%	2.72%
32	10.04%	9.68%	13.90%	6.38%	6.15%	3.38%	3.04%	2.78%
33	10.23%	9.86%	13.90%	6.51%	6.27%	3.45%	3.10%	2.83%
34	10.42%	10.05%	13.90%	6.63%	6.39%	3.51%	3.15%	2.88%
35	10.62%	10.24%	13.90%	6.75%	6.51%	3.58%	3.21%	2.94%
36	10.82%	10.43%	13.90%	6.88%	6.63%	3.65%	3.27%	2.99%
37	11.03%	10.62%	13.90%	7.01%	6.76%	3.71%	3.33%	3.04%
38	11.23%	10.80%	13.90%	7.14%	6.88%	3.77%	3.39%	3.10%
39	11.44%	10.99%	13.90%	7.27%	7.01%	3.84%	3.45%	3.15%
40	11.64%	11.16%	13.90%	7.40%	7.13%	3.90%	3.50%	3.20%
41	11.84%	11.33%	13.90%	7.53%	7.26%	3.96%	3.56%	3.25%
42	12.03%	11.49%	13.90%	7.65%	7.37%	4.02%	3.61%	3.29%
43	12.20%	11.63%	13.90%	7.76%	7.48%	4.06%	3.65%	3.33%
44	12.36%	11.75%	13.90%	7.86%	7.57%	4.11%	3.69%	3.37%
45	12.51%	11.85%	13.90%	7.96%	7.67%	4.14%	3.72%	3.40%
46	12.64%	11.90%	13.90%	8.04%	7.75%	4.16%	3.74%	3.41%
47	12.73%	11.90%	13.90%	8.10%	7.80%	4.16%	3.74%	3.41%
48	12.77%	12.28%	13.90%	8.12%	7.83%	4.29%	3.85%	3.52%
49	12.77%	12.69%	13.90%	8.12%	7.83%	4.44%	3.98%	3.64%
50	12.77%	12.69%	13.90%	8.12%	7.83%	4.44%	3.98%	3.64%
51	12.77%	12.69%	13.90%	8.12%	7.83%	4.44%	3.98%	3.64%
52	12.77%	12.69%	13.90%	8.12%	7.83%	4.44%	3.98%	3.64%
53	12.77%	12.69%	13.90%	8.12%	7.83%	4.44%	3.98%	3.64%
54	12.77%	12.69%	13.90%	8.12%	7.83%	4.44%	3.98%	3.64%
55	12.77%	12.69%	13.90%	8.12%	7.83%	4.44%	3.98%	3.64%
56	12.77%	12.69%	13.90%	8.12%	7.83%	4.44%	3.98%	3.64%
57	12.77%	12.69%	13.90%	8.12%	7.83%	4.44%	3.98%	3.64%
58	12.77%	12.69%	13.90%	8.12%	7.83%	4.44%	3.98%	3.64%
59	12.77%	12.69%	13.90%	8.12%	7.83%	4.44%	3.98%	3.64%
60	12.77%	12.69%	13.90%	8.12%	7.83%	4.44%	3.98%	3.64%

Rates Effective PPB 7/2/2017

**FY 2017-2018 Probation Member Contribution Rates**  
**Probation Member - Basic and Cola Share (Cost Sharing not included)**

Entry Age	Probation - All Basic Member Rate			Probation 50% Cola Share - PDA and Managers				
	PDA P1, P2	PDA P4, P5, P6	PDA PEPRA P7	50% COLA P1	50% COLA P2	50% COLA P4	50% COLA P5	50% COLA P6
16	7.50%	7.23%	13.38%	4.62%	4.45%	2.52%	2.25%	2.25%
17	7.64%	7.37%	13.38%	4.71%	4.53%	2.57%	2.29%	2.29%
18	7.78%	7.50%	13.38%	4.79%	4.62%	2.61%	2.33%	2.33%
19	7.93%	7.64%	13.38%	4.88%	4.71%	2.66%	2.37%	2.37%
20	8.07%	7.78%	13.38%	4.97%	4.79%	2.71%	2.42%	2.42%
21	8.22%	7.93%	13.38%	5.06%	4.88%	2.76%	2.46%	2.46%
22	8.37%	8.07%	13.38%	5.16%	4.97%	2.81%	2.51%	2.51%
23	8.52%	8.22%	13.38%	5.25%	5.06%	2.86%	2.55%	2.55%
24	8.68%	8.37%	13.38%	5.35%	5.15%	2.92%	2.60%	2.60%
25	8.84%	8.52%	13.38%	5.44%	5.25%	2.97%	2.65%	2.65%
26	9.00%	8.68%	13.38%	5.54%	5.34%	3.02%	2.70%	2.70%
27	9.17%	8.84%	13.38%	5.65%	5.44%	3.08%	2.75%	2.75%
28	9.33%	9.00%	13.38%	5.75%	5.54%	3.14%	2.80%	2.80%
29	9.50%	9.16%	13.38%	5.85%	5.64%	3.19%	2.85%	2.85%
30	9.68%	9.33%	13.38%	5.96%	5.75%	3.25%	2.90%	2.90%
31	9.86%	9.50%	13.38%	6.07%	5.85%	3.31%	2.95%	2.95%
32	10.04%	9.68%	13.38%	6.18%	5.96%	3.37%	3.01%	3.01%
33	10.23%	9.86%	13.38%	6.30%	6.07%	3.44%	3.06%	3.06%
34	10.42%	10.05%	13.38%	6.42%	6.18%	3.50%	3.12%	3.12%
35	10.62%	10.24%	13.38%	6.54%	6.30%	3.57%	3.18%	3.18%
36	10.82%	10.43%	13.38%	6.66%	6.42%	3.63%	3.24%	3.24%
37	11.03%	10.62%	13.38%	6.79%	6.55%	3.70%	3.30%	3.30%
38	11.23%	10.80%	13.38%	6.92%	6.67%	3.76%	3.36%	3.36%
39	11.44%	10.99%	13.38%	7.05%	6.79%	3.83%	3.41%	3.41%
40	11.64%	11.16%	13.38%	7.17%	6.91%	3.89%	3.47%	3.47%
41	11.84%	11.33%	13.38%	7.29%	7.03%	3.95%	3.52%	3.52%
42	12.03%	11.49%	13.38%	7.41%	7.14%	4.00%	3.57%	3.57%
43	12.20%	11.63%	13.38%	7.51%	7.24%	4.05%	3.61%	3.61%
44	12.36%	11.75%	13.38%	7.61%	7.34%	4.09%	3.65%	3.65%
45	12.51%	11.85%	13.38%	7.70%	7.42%	4.13%	3.68%	3.68%
46	12.64%	11.90%	13.38%	7.78%	7.50%	4.15%	3.70%	3.70%
47	12.73%	11.90%	13.38%	7.84%	7.56%	4.15%	3.70%	3.70%
48	12.77%	12.28%	13.38%	7.87%	7.58%	4.28%	3.82%	3.82%
49	12.77%	12.69%	13.38%	7.87%	7.58%	4.42%	3.94%	3.94%
50	12.77%	12.69%	13.38%	7.87%	7.58%	4.42%	3.94%	3.94%
51	12.77%	12.69%	13.38%	7.87%	7.58%	4.42%	3.94%	3.94%
52	12.77%	12.69%	13.38%	7.87%	7.58%	4.42%	3.94%	3.94%
53	12.77%	12.69%	13.38%	7.87%	7.58%	4.42%	3.94%	3.94%
54	12.77%	12.69%	13.38%	7.87%	7.58%	4.42%	3.94%	3.94%
55	12.77%	12.69%	13.38%	7.87%	7.58%	4.42%	3.94%	3.94%
56	12.77%	12.69%	13.38%	7.87%	7.58%	4.42%	3.94%	3.94%
57	12.77%	12.69%	13.38%	7.87%	7.58%	4.42%	3.94%	3.94%
58	12.77%	12.69%	13.38%	7.87%	7.58%	4.42%	3.94%	3.94%
59	12.77%	12.69%	13.38%	7.87%	7.58%	4.42%	3.94%	3.94%
60	12.77%	12.69%	13.38%	7.87%	7.58%	4.42%	3.94%	3.94%

Rates Effective PPB 7/2/2017

**FY 2017-2018 Courts and MVCD Member Contribution Rates**

Entry Age	SMC Superior Courts All General Members Basic Member Rate				General 50% Cola Share: - All Members in Courts			All G5 Members
	G1, G2	G4	G5	PEPRA G7	50% Cola G1	50% Cola G2	50% Cola G4	50% Cola G5
	16	5.50%	5.30%	4.54%	8.14%	2.10%	1.81%	1.19%
17	5.60%	5.40%	4.63%	8.14%	2.14%	1.84%	1.21%	1.00%
18	5.71%	5.50%	4.71%	8.14%	2.19%	1.88%	1.23%	1.02%
19	5.81%	5.60%	4.80%	8.14%	2.23%	1.91%	1.26%	1.04%
20	5.92%	5.71%	4.89%	8.14%	2.27%	1.95%	1.28%	1.06%
21	6.03%	5.82%	4.99%	8.14%	2.31%	1.98%	1.31%	1.08%
22	6.14%	5.92%	5.08%	8.14%	2.35%	2.02%	1.33%	1.10%
23	6.26%	6.03%	5.17%	8.14%	2.39%	2.06%	1.35%	1.12%
24	6.37%	6.14%	5.27%	8.14%	2.44%	2.09%	1.38%	1.14%
25	6.49%	6.26%	5.37%	8.14%	2.48%	2.13%	1.40%	1.16%
26	6.61%	6.37%	5.47%	8.14%	2.53%	2.17%	1.43%	1.18%
27	6.73%	6.49%	5.57%	8.14%	2.57%	2.21%	1.45%	1.20%
28	6.85%	6.61%	5.67%	8.14%	2.62%	2.25%	1.48%	1.23%
29	6.98%	6.73%	5.78%	8.14%	2.67%	2.29%	1.51%	1.25%
30	7.11%	6.85%	5.89%	8.14%	2.72%	2.33%	1.54%	1.27%
31	7.24%	6.98%	5.99%	8.14%	2.77%	2.38%	1.57%	1.30%
32	7.37%	7.11%	6.10%	8.14%	2.82%	2.42%	1.59%	1.32%
33	7.50%	7.24%	6.22%	8.14%	2.87%	2.47%	1.62%	1.34%
34	7.64%	7.37%	6.33%	8.14%	2.92%	2.51%	1.65%	1.37%
35	7.78%	7.50%	6.45%	8.14%	2.98%	2.56%	1.68%	1.39%
36	7.93%	7.64%	6.56%	8.14%	3.03%	2.60%	1.71%	1.42%
37	8.07%	7.78%	6.68%	8.14%	3.09%	2.65%	1.74%	1.44%
38	8.22%	7.93%	6.81%	8.14%	3.15%	2.70%	1.78%	1.47%
39	8.38%	8.08%	6.93%	8.14%	3.21%	2.75%	1.81%	1.50%
40	8.54%	8.23%	7.06%	8.14%	3.26%	2.80%	1.84%	1.53%
41	8.70%	8.38%	7.19%	8.14%	3.33%	2.86%	1.88%	1.55%
42	8.87%	8.54%	7.32%	8.14%	3.39%	2.91%	1.91%	1.58%
43	9.03%	8.69%	7.46%	8.14%	3.46%	2.97%	1.95%	1.61%
44	9.20%	8.83%	7.60%	8.14%	3.52%	3.02%	1.98%	1.64%
45	9.36%	8.98%	7.74%	8.14%	3.58%	3.07%	2.01%	1.67%
46	9.52%	9.11%	7.89%	8.14%	3.64%	3.13%	2.04%	1.70%
47	9.67%	9.24%	8.03%	8.14%	3.70%	3.17%	2.07%	1.73%
48	9.81%	9.35%	8.17%	8.14%	3.75%	3.22%	2.09%	1.76%
49	9.94%	9.45%	8.31%	8.14%	3.80%	3.26%	2.12%	1.79%
50	10.06%	9.53%	8.44%	8.14%	3.85%	3.30%	2.13%	1.82%
51	10.16%	9.57%	8.57%	8.14%	3.89%	3.34%	2.15%	1.85%
52	10.24%	9.57%	8.69%	8.14%	3.92%	3.36%	2.15%	1.88%
53	10.27%	9.87%	8.80%	8.14%	3.93%	3.37%	2.21%	1.90%
54	10.27%	10.21%	8.89%	8.14%	3.93%	3.37%	2.29%	1.92%
55	10.27%	10.21%	8.96%	8.14%	3.93%	3.37%	2.29%	1.94%
56	10.27%	10.21%	9.00%	8.14%	3.93%	3.37%	2.29%	1.94%
57	10.27%	10.21%	9.00%	8.14%	3.93%	3.37%	2.29%	1.94%
58	10.27%	10.21%	9.29%	8.14%	3.93%	3.37%	2.29%	2.01%
59	10.27%	10.21%	9.60%	8.14%	3.93%	3.37%	2.29%	2.08%
60	10.27%	10.21%	9.60%	8.14%	3.93%	3.37%	2.29%	2.08%

Entry Age	SMC Mosquito & Vector Control District All General Members		
	G1, G2	G4	PEPRA G7
	16	5.50%	5.30%
17	5.60%	5.40%	8.15%
18	5.71%	5.50%	8.15%
19	5.81%	5.60%	8.15%
20	5.92%	5.71%	8.15%
21	6.03%	5.82%	8.15%
22	6.14%	5.92%	8.15%
23	6.26%	6.03%	8.15%
24	6.37%	6.14%	8.15%
25	6.49%	6.26%	8.15%
26	6.61%	6.37%	8.15%
27	6.73%	6.49%	8.15%
28	6.85%	6.61%	8.15%
29	6.98%	6.73%	8.15%
30	7.11%	6.85%	8.15%
31	7.24%	6.98%	8.15%
32	7.37%	7.11%	8.15%
33	7.50%	7.24%	8.15%
34	7.64%	7.37%	8.15%
35	7.78%	7.50%	8.15%
36	7.93%	7.64%	8.15%
37	8.07%	7.78%	8.15%
38	8.22%	7.93%	8.15%
39	8.38%	8.08%	8.15%
40	8.54%	8.23%	8.15%
41	8.70%	8.38%	8.15%
42	8.87%	8.54%	8.15%
43	9.03%	8.69%	8.15%
44	9.20%	8.83%	8.15%
45	9.36%	8.98%	8.15%
46	9.52%	9.11%	8.15%
47	9.67%	9.24%	8.15%
48	9.81%	9.35%	8.15%
49	9.94%	9.45%	8.15%
50	10.06%	9.53%	8.15%
51	10.16%	9.57%	8.15%
52	10.24%	9.57%	8.15%
53	10.27%	9.87%	8.15%
54	10.27%	10.21%	8.15%
55	10.27%	10.21%	8.15%
56	10.27%	10.21%	8.15%
57	10.27%	10.21%	8.15%
58	10.27%	10.21%	8.15%
59	10.27%	10.21%	8.15%
60	10.27%	10.21%	8.15%

Rates Effective PPB 7/2/2017

Rates Effective PPB 7/9/2017

**Employer Contribution Rates for the Fiscal Year Beginning July 1, 2017  
Basic and COLA Components (Statutory Rates)**

**General Plan - County of San Mateo  
(All members except BOS)**

	Plan 1	Plan 2	Plan 3	Plan 4	Plan 5	Plan 6	PEPRA Plan 7
Total Basic	19.12%	19.25%	27.46%	22.15%	24.79%	n/a	22.31%
Total COLA	<u>9.62%</u>	<u>9.51%</u>	<u>0.00%</u>	<u>6.72%</u>	<u>5.47%</u>	<u>n/a</u>	<u>5.63%</u>
Total Rate	28.74%	28.76%	27.46%	28.87%	30.26%	n/a	27.94%

All members pay 50% COLA share.

**General Plan - County of San Mateo  
(BOS)**

	Plan 1	Plan 2	Plan 3	Plan 4	Plan 5	Plan 6	PEPRA Plan 7
Total Basic	24.26%	24.26%	27.46%	24.26%	24.79%	n/a	22.31%
Total COLA	<u>10.24%</u>	<u>10.24%</u>	<u>0.00%</u>	<u>10.24%</u>	<u>5.47%</u>	<u>n/a</u>	<u>5.63%</u>
Total Rate	34.50%	34.50%	27.46%	34.50%	30.26%	n/a	27.94%

Members of plans 1, 2 and 4 pay 0% COLA share. Members of plan 5 pay 50% COLA share.

Plans 1 and 2 have no members as of the valuation date. We have set the employer rates for those plans equal to Plan 4 rates. New rates will be calculated for future years if any members join these plans.

**General Plan - Courts  
(All members)**

	Plan 1	Plan 2	Plan 3	Plan 4	Plan 5	Plan 6	PEPRA Plan 7
Total Basic	17.91%	18.09%	28.95%	23.52%	28.60%	n/a	23.49%
Total COLA	<u>12.63%</u>	<u>12.49%</u>	<u>0.00%</u>	<u>7.03%</u>	<u>1.80%</u>	<u>n/a</u>	<u>5.94%</u>
Total Rate	30.54%	30.58%	28.95%	30.55%	30.40%	n/a	29.43%

All members pay 50% COLA share.

**SMCM&VCD**

	Plan 1	Plan 2	Plan 3	Plan 4	Plan 5	Plan 6	PEPRA Plan 7
Total Basic	18.56%	18.56%	n/a	18.56%	n/a	n/a	16.38%
Total COLA	<u>7.05%</u>	<u>7.05%</u>	<u>n/a</u>	<u>7.05%</u>	<u>n/a</u>	<u>n/a</u>	<u>4.26%</u>
Total Rate	25.61%	25.61%	n/a	25.61%	n/a	n/a	20.64%

Members of plans 1, 2 and 4 pay 0% COLA share.

Plans 1 and 2 have no members as of the valuation date. We have set the employer rates for those plans equal to Plan 4 rates. New rates will be calculated for future years if any members join these plans.

**Safety Plan**

	Plan 1	Plan 2	Plan 3	Plan 4	Plan 5	Plan 6	PEPRA Plan 7
Total Basic	60.06%	43.83%	n/a	47.72%	49.22%	52.27%	45.73%
Total COLA	<u>23.57%</u>	<u>17.20%</u>	<u>n/a</u>	<u>12.77%</u>	<u>12.43%</u>	<u>11.54%</u>	<u>12.42%</u>
Total Rate	83.63%	61.03%	n/a	60.49%	61.65%	63.81%	58.15%

All members pay 50% COLA share.

**Probation Plan**

	Plan 1	Plan 2	Plan 3	Plan 4	Plan 5	Plan 6	PEPRA Plan 7
Total Basic	29.58%	36.28%	n/a	37.72%	36.09%	36.86%	35.76%
Total COLA	<u>34.78%</u>	<u>13.26%</u>	<u>n/a</u>	<u>9.91%</u>	<u>9.98%</u>	<u>8.76%</u>	<u>9.34%</u>
Total Rate	64.36%	49.54%	n/a	47.63%	46.07%	45.62%	45.10%

All members pay 50% COLA share.

1. Plans 1 and 2 for BOS and SMCMCD currently have no members. We have set the employer rates equal to Plan 4 rates for those employers. New rates will be calculated for future years if any members join these plans.