

## Exhibit A

### CONTRA COSTA COUNTY EMPLOYEES' RETIREMENT ASSOCIATION GENERAL TIER 1 and GENERAL PEPRA TIER 4 EMPLOYER CONTRIBUTION RATES EFFECTIVE FOR JULY 1, 2015 THROUGH JUNE 30, 2016

#### **BASIC Contribution Rates**

Legacy Members\*

(Tier 1)

PEPRA Members with 3% Maximum COLA\*\*

(Tier 4)

#### **COLA Contribution Rates**

Legacy Members\*

(Tier 1)

PEPRA Members with 3% Maximum COLA\*\*

(Tier 4)

#### **Refundability Factors**

Legacy Members

(Tier 1)

PEPRA Members with 3% Maximum COLA

(Tier 4)

Cost Group #3 Central Contra Costa Sanitary District
41.11%
37.05%
18.20%
17.42%
<b>0.9581</b>
<b>0.9650</b>

\* For members in Social Security, the rate should only be applied to monthly compensation in excess of \$116.67.

\* The rate should only be applied to compensation up to the annual IRC 401(a)(17) compensation limit.

\*\* The rate should be applied to all compensation (whether or not in Social Security) up to the applicable annual GC 7522.10(d) compensation limit.

**Exhibit B**  
**Cost Group #8 - PEPR Tier E**  
**Contra Costa County Fire Protection District**

**Employer Contribution Rates**  
**Expressed as a Percentage of Monthly Payroll\***

**Effective 1/1/15 - 6/30/15**

	Basic	COLA	Total
Normal Cost	11.54%	3.05%	14.59%
UAAL	<u>26.63%</u>	<u>29.09%</u>	<u>55.72%</u>
Total Contributions	38.17%	32.14%	70.31%

**Effective 7/1/15 - 6/30/16**

	Basic	COLA	Total
Normal Cost	12.45%	3.28%	15.73%
UAAL	<u>21.90%</u>	<u>27.67%</u>	<u>49.57%</u>
Total Contributions	34.35%	30.95%	65.30%

**Member Contribution Rates**  
**Expressed as a Percentage of Monthly Payroll\***

**Effective 1/1/15 - 6/30/15**

<u>Basic</u>	<u>COLA</u>	<u>Total</u>
11.66%	3.09%	14.75%

**Effective 7/1/15 - 6/30/16**

12.45%	3.28%	15.73%
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<p><b>*NOTE:</b> The rate should be applied to all compensation (whether or not in Social Security) up to the applicable annual Gov. Code 7522.10(d) compensation limit.</p>
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