

Exhibit 1

Contra Costa County Employees' Retirement Association

Employer Contribution Rates Effective for July 1, 2022 through June 30, 2023 for Cost Group #5

Cost Group #5	Basic		COLA		Non-Refundability Factor
	In Social Security ¹	Not In Social Security ²	In Social Security ¹	Not In Social Security ²	
Contra Costa County Fire Protection District General Tier 1	N/A	26.02%	N/A	12.36%	0.9787
Contra Costa County Fire Protection District General Tier 4 (3% COLA)	21.26%		11.76%		0.9548
Contra Costa County Fire Protection District General Tier 4 (2% COLA)	21.66%		10.75%		0.9602

Basic rates shown include an administrative expense load of 0.65% of payroll.

Employers:

- Contra Costa County Fire Protection District

Tiers:

- Tier 1 Enhanced (2% @ 55)
- Tier 4 (2.5% @ 67)

¹ If employer is in Social Security, the rate should only be applied to monthly compensation in excess of \$116.67. The rate should be applied to compensation up to the annual IRC 401(a)(17) compensation limit.

² For legacy tier, applies to employer who is not in Social Security and the rate should be applied to all compensation up to the annual IRC 401(a)(17) compensation limit. For PEPR tier, applies to all employers and the rate should be applied to all compensation up to the applicable annual Gov. Code 7522.10(d) compensation limit.

Exhibit 2

**Contra Costa County Employees' Retirement Association
Employer Contribution Rates Effective for July 1, 2022 through June 30, 2023 for Cost Group #8**

Cost Group #8	Basic		COLA		Non-Refundability Factor
	In Social Security ¹	Not In Social Security ²	In Social Security ¹	Not In Social Security ²	
Contra Costa County Fire Protection District Safety Tier A	N/A	33.76%	N/A	33.73%	0.9694
Contra Costa County Fire Protection District Safety Tier D	23.18%		31.42%		0.9754
Contra Costa County Fire Protection District Safety Tier E	22.91%		29.66%		0.9719

Basic rates shown include an administrative expense load of 0.65% of payroll.

Employers:

- Contra Costa County Fire Protection District

Tiers:

- Tier A Enhanced (3% @ 50)
- Tier D (2.7% @ 57)
- Tier E (2.7% @ 57)

¹ If employer is in Social Security, the rate should only be applied to monthly compensation in excess of \$116.67. The rate should be applied to compensation up to the annual IRC 401(a)(17) compensation limit.

² For legacy tier, applies to employer who is not in Social Security and the rate should be applied to all compensation up to the annual IRC 401(a)(17) compensation limit. For PEPRA tier, applies to all employers and the rate should be applied to all compensation up to the applicable annual Gov. Code 7522.10(d) compensation limit.

Exhibit E

General Cost Group #5 Non-PEPRA Member Contribution Rates

Effective for July 1, 2022 through June 30, 2023

Expressed as a Percentage of Monthly Payroll¹

Entry Age	Basic	COLA	Total
15	5.33%	2.84%	8.17%
16	5.42%	2.89%	8.31%
17	5.52%	2.95%	8.47%
18	5.62%	3.01%	8.63%
19	5.72%	3.07%	8.79%
20	5.82%	3.13%	8.95%
21	5.92%	3.18%	9.10%
22	6.03%	3.25%	9.28%
23	6.13%	3.31%	9.44%
24	6.24%	3.37%	9.61%
25	6.35%	3.44%	9.79%
26	6.47%	3.51%	9.98%
27	6.58%	3.57%	10.15%
28	6.70%	3.64%	10.34%
29	6.82%	3.71%	10.53%
30	6.94%	3.78%	10.72%
31	7.06%	3.85%	10.91%
32	7.19%	3.93%	11.12%
33	7.32%	4.01%	11.33%
34	7.45%	4.08%	11.53%
35	7.59%	4.16%	11.75%
36	7.72%	4.24%	11.96%
37	7.87%	4.33%	12.20%
38	8.01%	4.41%	12.42%
39	8.16%	4.50%	12.66%
40	8.31%	4.59%	12.90%
41	8.47%	4.68%	13.15%
42	8.62%	4.77%	13.39%
43	8.77%	4.86%	13.63%
44	8.92%	4.94%	13.86%
45	9.08%	5.04%	14.12%
46	9.24%	5.13%	14.37%
47	9.40%	5.22%	14.62%
48	9.55%	5.31%	14.86%
49	9.71%	5.41%	15.12%
50	9.87%	5.50%	15.37%
51	10.03%	5.59%	15.62%
52	10.18%	5.68%	15.86%
53	10.35%	5.78%	16.13%
54	10.51%	5.88%	16.39%
55	10.62%	5.94%	16.56%
56	10.69%	5.98%	16.67%
57	10.75%	6.02%	16.77%
58	10.63%	5.95%	16.58%
59	10.31%	5.76%	16.07%
60 & Over	10.31%	5.76%	16.07%

Administrative Expense: 0.49% of payroll added to Basic Rates

COLA Loading: 58.64% applied to Basic Rates prior to adjustment for administrative expenses

¹ All rates should be applied to compensation up to the annual IRC 401(a)(17) compensation limit.

Exhibit H

Safety Cost Group #8 Non-PEPRA Member Contribution Rates

Effective for July 1, 2022 through June 30, 2023

Expressed as a Percentage of Monthly Payroll¹

Entry Age	Basic	COLA	Total
15	9.46%	6.41%	15.87%
16	9.46%	6.41%	15.87%
17	9.46%	6.41%	15.87%
18	9.46%	6.41%	15.87%
19	9.46%	6.41%	15.87%
20	9.46%	6.41%	15.87%
21	9.46%	6.41%	15.87%
22	9.60%	6.51%	16.11%
23	9.74%	6.61%	16.35%
24	9.89%	6.71%	16.60%
25	10.04%	6.82%	16.86%
26	10.19%	6.93%	17.12%
27	10.34%	7.04%	17.38%
28	10.50%	7.15%	17.65%
29	10.66%	7.26%	17.92%
30	10.82%	7.38%	18.20%
31	10.99%	7.50%	18.49%
32	11.17%	7.63%	18.80%
33	11.34%	7.75%	19.09%
34	11.53%	7.89%	19.42%
35	11.72%	8.02%	19.74%
36	11.90%	8.15%	20.05%
37	12.10%	8.29%	20.39%
38	12.29%	8.43%	20.72%
39	12.49%	8.57%	21.06%
40	12.71%	8.73%	21.44%
41	12.93%	8.89%	21.82%
42	13.16%	9.05%	22.21%
43	13.39%	9.21%	22.60%
44	13.64%	9.39%	23.03%
45	13.85%	9.54%	23.39%
46	13.92%	9.59%	23.51%
47	13.86%	9.55%	23.41%
48	13.77%	9.49%	23.26%
49 & Over	13.26%	9.12%	22.38%

Administrative Expense: 0.49% of payroll added to Basic Rates

COLA Loading: 71.43% applied to Basic Rates prior to adjustment for administrative expenses

¹ All rates should be applied to compensation up to the annual IRC 401(a)(17) compensation limit.

Exhibit N
PEPRA Tier Member Contribution Rates
Effective for July 1, 2022 through June 30, 2023

Expressed as a Percentage of Monthly Payroll¹

General Tiers	Basic	COLA	Total
Cost Group #1 – PEPRA Tier 4 (2% COLA)	8.81%	2.01%	10.82%
Cost Group #1 – PEPRA Tier 4 (3% COLA)	9.07%	3.04%	12.11%
Cost Group #2 – PEPRA Tier 5 (2% COLA)	8.21%	1.85%	10.06%
Cost Group #2 – PEPRA Tier 5 (3%/4% COLA)	8.38%	2.77%	11.15%
Cost Group #3 – PEPRA Tier 4 (3% COLA)	8.41%	2.89%	11.30%
Cost Group #4 – PEPRA Tier 4 (3% COLA)	8.86%	2.99%	11.85%
Cost Group #5 – PEPRA Tier 4 (2% COLA)	10.25%	2.29%	12.54%
Cost Group #5 – PEPRA Tier 4 (3% COLA)	9.85%	3.30%	13.15%
Cost Group #6 – PEPRA Tier 4 (3% COLA)	9.87%	3.32%	13.19%

Safety Tiers	Basic	COLA	Total
Cost Group #7 – PEPRA Tier D	14.12%	5.67%	19.79%
Cost Group #8 – PEPRA Tier D	12.28%	5.06%	17.34%
Cost Group #8 – PEPRA Tier E	12.01%	3.30%	15.31%
Cost Group #9 – PEPRA Tier E	13.26%	3.58%	16.84%
Cost Group #10 – PEPRA Tier D	12.29%	5.08%	17.37%
Cost Group #11 – PEPRA Tier D	11.27%	4.64%	15.91%
Cost Group #12 – PEPRA Tier D	11.62%	4.80%	16.42%
Cost Group #13 – PEPRA Tier D	12.74%	5.23%	17.97%

Administrative Expense: 0.49% of payroll added to Basic Rates

¹ All rates should be applied to all compensation (whether or not in Social Security) up to the applicable annual Gov. Code