County of Los Angeles
CHIEF ADMINISTRATIVE OFFICE
713 KENNETH HAHN HALL OF ADMINISTRATION • LOS ANGELES, CALIFORNIA 90012
(213) 974-1101
http://cao.co.la.ca.us

DAVID E. JANSSEN
Chief Administrative Officer

Board of Supervisors
GLORIA MOLINA
First District

YVONNE B. BURKE
Second District

ZEV YAROSLAVSKY
Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

June 21, 2005

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, CA 90012

Dear Supervisors:

ADJUSTMENTS TO EMPLOYEE RETIREMENT CONTRIBUTION RATES
(3 – VOTES)

IT IS RECOMMENDED THAT YOUR BOARD:

1. Approve Amendment No. 1 to the Fringe Benefit Memorandum of Understanding with SEIU, Local 660, AFL-CIO implementing changes in employee retirement contribution rates (Attachment A).

2. Approve Amendment No. 1 to the Fringe Benefit Memorandum of Understanding with the Coalition of County Unions, AFL-CIO implementing changes in employee retirement contribution rates (Attachment B).

3. Approve the attached resolution implementing changes in employee retirement contribution rates for represented and non-represented employees effective July 1, 2005 (Attachment C).

4. Instruct the Auditor-Controller to make the system changes necessary to implement these recommendations.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The purpose of these recommendations is to implement negotiated adjustments in County retirement contribution rates based on the June 30, 2004 LACERA actuarial valuation approved by your Board on May 31, 2005.

Implementation of Strategic Plan Goals

The retirement benefit and funding changes provided for in these recommendations are directly responsive to the Strategic Plan goal of workforce excellence by resolving workplace issues while maintaining financial responsibility.

FISCAL IMPACT/FINANCING

The proposed changes in employee contribution rates will result in no increase in County costs.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

The recommended adjustments in employee retirement contribution rates reflect the impact of the latest LACERA actuarial valuation dated June 30, 2004. As a result, lower entry age members may see a decrease in rates by as much as .38%, while higher entry age members may see an increase in rates by as high as .50%.

The impact of the adjustments in employee retirement contribution rates has been negotiated with the Coalition of County Unions and SEIU Local 660. The specific rates by employee age at entry into County service are detailed in the accompanying amendments to the fringe benefit MOUs and related resolution.

The accompanying MOU amendments and resolution have been approved as to form by County Counsel.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

These recommendations will not impact any existing County service or project.

Respectfully submitted,

DAVID E. JANSSEN
Chief Administrative Officer

DEJ:SRH
WL:WW:df

Attachments (3)

c: County Counsel
Auditor-Controller
Director of Personnel
LACERA
Coalition of County Unions, AFL-CIO
SEIU, Local 660, AFL-CIO

ATTACHMENT A

AMENDMENT NO. 1 TO FRINGE BENEFIT

MEMORANDUM OF UNDERSTANDING WITH LOCAL 660

AMENDMENT NO. 1
MEMORANDUM OF UNDERSTANDING
FOR JOINT SUBMISSION
TO THE BOARD OF SUPERVISORS
REGARDING SEIU LOCAL 660
FRINGE BENEFITS

THIS AMENDMENT NO. 1 TO MEMORANDUM OF UNDERSTANDING made and entered into this 21st day of June, 2005,

BY AND BETWEEN

Authorized Management Representative (hereinafter referred to as "Management") of the County of Los Angeles (hereinafter referred to as "County")

LOCAL 660, LOS ANGELES COUNTY EMPLOYEES ASSOCIATION, SEIU, AFL-CIO (hereinafter referred to as "LACEA, LOCAL 660, SEIU").

WHEREAS, on the 16th day of December, 2003, the parties entered into a Memorandum of Understanding regarding Fringe Benefits, which Memorandum of Understanding was subsequently approved and ordered implemented by the County's Board of Supervisors; and

WHEREAS, as a result of mutual agreement, the parties desire to amend said Memorandum of Understanding as set forth hereafter:

NOW, THEREFORE, the parties agree as follows:

1. Amend Sections 1, 2, and 3 of Article 5, Retirement, as appended hereto.

2. This Amendment No. 1 to said Memorandum of Understanding constitutes a mutual recommendation to be jointly submitted to the County's Board of Supervisors and this Amendment No. 1 will be effective when and if approved and implemented by said Board of Supervisors, in the same manner as provided in Article 2, which was applicable to the implementation of the original Memorandum of Understanding.

3. Except as herein specifically amended, each and every other provision of said Memorandum of Understanding shall continue to remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have caused their duly authorized representatives to execute this Amendment No. 1 the day, month and year first above written.

LOS ANGELES COUNTY
EMPLOYEES ASSOCIATION
LOCAL 660, SEIU, AFL-CIO

By _____
General Manager, LACEA
LOCAL 660, SEIU, AFL-CIO

COUNTY OF LOS ANGELES
AUTHORIZED MANAGEMENT
REPRESENTATIVES

By _____
Chief Administrative Officer

TO BE JOINTLY SUBMITTED TO COUNTY'S BOARD OF SUPERVISORS

ARTICLE 5 RETIREMENT

Section 1.

The parties agree to recommend jointly to the County's Board of Supervisors that pursuant to Section 31581.1 of the California Government Code, said Board adopt a resolution that, effective July 1, 2005, and for the term of this agreement only, provides that the County shall pay to the Retirement Fund the amount necessary which, based on actuarial determination, is sufficient to fund the difference between:

a. The employee contributions that would be paid to said Retirement Fund during the term of this agreement if the employee contribution rates set forth in the Fringe Benefit MOU costs based on June 30, 2004, Actuarial Valuation dated April 13, 2005, by Milliman USA, were implemented, and

b. The employee contributions that would be paid to said Retirement Fund during the term of this agreement if the employee contribution rates set forth in Section 2 of this Article were implemented in lieu of the contribution rates set forth in said Fringe Benefit MOU costs based on June 30, 2004 Actuarial Valuation.

Section 2.

The parties agree that, contingent upon action by the Board of Supervisors to adopt a resolution to implement the provisions of Section 1 of this Article, the negotiated employee contribution rates for the term of this agreement for employees who entered the Los Angeles County Employees Retirement Association prior to October 1, 1978, shall be as follows; provided, however, such contribution rates shall not apply to employees who are covered by the optional non-contributory plan (hereinafter referred to as Plan E) made operative for General Members of said Retirement Association on and after January 4, 1982.

1. The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became General Members of the Los Angeles County Retirement Association on or before August 31, 1977, (hereinafter referred to a Plan A for General Members):

PLAN A FOR GENERAL MEMBERS

Negotiated Employee Contribution Rates
Effective July 1, 2005

NEAREST YEAR OF AGE AT MEMBERSHIP	EMPLOYEE CONTRIBUTION RATE
16	3.74%
17	3.80%
18	3.85%
19	3.91%
20	3.94%
21	4.00%
22	4.05%
23	4.10%
24	4.18%
25	4.22%
26	4.31%
27	4.39%
28	4.50%
29	4.59%
30	4.71%
31	4.86%
32	4.95%
33	5.10%
34	5.25%
35	5.43%
36	5.62%
37	5.79%
38	5.98%
39	6.16%
40	6.35%
41	6.54%
42	6.74%
43	6.96%
44	7.14%
45	7.33%
46	7.55%
47	7.72%
48	7.92%
49	8.04%
50	8.12%
51	8.17%
52	8.19%
53	8.19%
54	8.19%
55 and above	8.19%

2. The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became General Members of the Los Angeles County Retirement Association between September 1, 1977, and September 30, 1978, (hereinafter referred to as Plan B for General Members):

PLAN B FOR GENERAL MEMBERS

Negotiated Employee Contribution Rates
Effective July 1, 2005

NEAREST YEAR OF AGE AT MEMBERSHIP	EMPLOYEE CONTRIBUTION RATE
16	5.56%
17	5.70%
18	5.82%
19	5.95%
20	6.09%
21	6.22%
22	6.35%
23	6.50%
24	6.65%
25	6.79%
26	6.94%
27	7.10%
28	7.26%
29	7.42%
30	7.59%
31	7.76%
32	7.93%
33	8.11%
34	8.29%
35	8.48%
36	8.67%
37	8.87%
38	9.07%
39	9.27%
40	9.46%
41	9.67%
42	9.87%
43	10.05%
44	10.24%
45	10.43%
46	10.60%
47	10.77%
48	10.94%
49	11.07%
50	11.18%
51	11.26%
52	11.27%
53	11.27%
54	11.27%
55 and above	11.27%

Section 3.

The parties further agree that, for the term of this agreement, the employee contribution rates listed below shall apply to the retirement plan for employees who became General Members of the Los Angeles County Retirement Association between October 1, 1978, and May 31, 1979, and, to the retirement plan for employees who became General Members of said Retirement Association on or after June 1, 1979 (hereinafter referred to as Plans C and D, for General Members, respectively); provided, however, such contribution rates shall not apply to employees who are covered by Plan E.

PLAN C FOR GENERAL MEMBERS

Negotiated Employee Contribution Rates
Effective July 1, 2005

NEAREST YEAR OF AGE AT MEMBERSHIP	EMPLOYEE CONTRIBUTION RATE
16	4.74%
17	4.85%
18	4.95%
19	5.07%
20	5.19%
21	5.30%
22	5.42%
23	5.54%
24	5.67%
25	5.79%
26	5.93%
27	6.05%
28	6.19%
29	6.32%
30	6.47%
31	6.61%
32	6.76%
33	6.91%
34	7.07%
35	7.21%
36	7.38%
37	7.55%
38	7.72%
39	7.90%
40	8.07%
41	8.25%
42	8.45%
43	8.64%
44	8.82%
45	9.02%
46	9.21%
47	9.39%
48	9.58%
49	9.75%
50	9.92%
51	10.10%
52	10.26%
53	10.41%
54	10.54%
55	10.65%
56	10.72%
57	10.73%
58	10.73%
59	10.73%
60 and above	10.73%

PLAN D FOR GENERAL MEMBERS

Negotiated Employee Contribution Rates
Effective July 1, 2005

NEAREST YEAR OF AGE AT MEMBERSHIP	EMPLOYEE CONTRIBUTION RATE
16	4.63%
17	4.74%
18	4.84%
19	4.96%
20	5.07%
21	5.18%
22	5.30%
23	5.42%
24	5.54%
25	5.66%
26	5.79%
27	5.92%
28	6.05%
29	6.18%
30	6.33%
31	6.46%
32	6.61%
33	6.75%
34	6.91%
35	7.05%
36	7.21%
37	7.38%
38	7.55%
39	7.72%
40	7.89%
41	8.07%
42	8.26%
43	8.44%
44	8.63%
45	8.82%
46	9.00%
47	9.18%
48	9.36%
49	9.53%
50	9.70%
51	9.87%
52	10.03%
53	10.17%
54	10.31%
55	10.42%
56	10.48%
57	10.49%
58	10.49%
59	10.49%
60 and above	10.49%

ATTACHMENT B

AMENDMENT NO. 1 TO FRINGE BENEFIT MEMORANDUM OF UNDERSTANDING WITH COALITION OF COUNTY UNIONS

AMENDMENT NO. 1
MEMORANDUM OF UNDERSTANDING
FOR JOINT SUBMISSION
TO THE BOARD OF SUPERVISORS
REGARDING THE COALITION
FRINGE BENEFITS

THIS AMENDMENT NO. 1 TO MEMORANDUM OF UNDERSTANDING made and entered into this 21st day of June, 2005,

BY AND BETWEEN

Authorized Management Representative (hereinafter referred to as "Management") of the County of Los Angeles (hereinafter referred to as "County")

THE COALITION OF COUNTY UNIONS, AFL-CIO (hereinafter referred to as the "Coalition")

WHEREAS, on the 16th day of December, 2003, the parties entered into a Memorandum of Understanding regarding Fringe Benefits, which Memorandum of Understanding was subsequently approved and ordered implemented by the County's Board of Supervisors; and

WHEREAS, as a result of mutual agreement, the parties desire to amend said Memorandum of Understanding as set forth hereafter:

NOW, THEREFORE, the parties agree as follows:

1. Amend Sections 1, 2, and 3 of Article 5, Retirement, as appended hereto.

2. This Amendment No. 1 to said Memorandum of Understanding constitutes a mutual recommendation to be jointly submitted to the County's Board of Supervisors and this Amendment No. 1 will be effective when and if approved and implemented by said Board of Supervisors, in the same manner as provided in Article 2, which was applicable to the implementation of the original Memorandum of Understanding.

3. Except as herein specifically amended, each and every other provision of said Memorandum of Understanding shall continue to remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have caused their duly authorized representatives to execute this Amendment No. 1 the day, month and year first above written.

COALITION OF COUNTY UNIONS
AFL-CIO

By Skip Henke

COUNTY OF LOS ANGELES
AUTHORIZED MANAGEMENT
REPRESENTATIVES

By David E. Janssen
Chief Administrative Officer

TO BE JOINTLY SUBMITTED TO COUNTY'S BOARD OF SUPERVISORS

ARTICLE 5 RETIREMENT

Section 1.

The parties agree to recommend jointly to the County's Board of Supervisors that pursuant to Section 31581.1 of the California Government Code, said Board adopt a resolution that, effective July 1, 2005, and for the term of this agreement only, provides that the County shall pay to the Retirement Fund the amount necessary which, based on actuarial determination, is sufficient to fund the difference between:

a. The employee contributions that would be paid to said Retirement Fund during the term of this agreement if the employee contribution rates set forth in the Fringe Benefit MOU costs based on June 30, 2004, Actuarial Valuation dated April 13, 2005, by Milliman USA, were implemented, and

b. The employee contributions that would be paid to said Retirement Fund during the term of this agreement if the employee contribution rates set forth in Section 2 of this Article were implemented in lieu of the contribution rates set forth in said Fringe Benefit MOU costs based on June 30, 2004, Actuarial Valuation.

Section 2.

The parties agree that, contingent upon action by the Board of Supervisors to adopt a resolution to implement the provisions of Section 1 of this Article, the negotiated

employee contribution rates for the term of this agreement for employees who entered the Los Angeles County Employees Retirement Association prior to October 1, 1978, shall be as follows; provided, however, such contribution rates shall not apply to employees who are covered by the optional non-contributory plan (hereinafter referred to as Plan E) made operative for General Members of said Retirement Association on and after January 4, 1982.

1. The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became General Members of the Los Angeles County Retirement Association on or before August 31, 1977 (hereinafter referred to a Plan A for General Members):

PLAN A FOR GENERAL MEMBERS

.Negotiated Employee Contribution Rates
Effective July 1, 2005

NEAREST YEAR OF AGE AT MEMBERSHIP	EMPLOYEE CONTRIBUTION RATE
16	3.74%
17	3.80%
18	3.85%
19	3.91%
20	3.94%
21	4.00%
22	4.05%
23	4.10%
24	4.18%
25	4.22%
26	4.31%
27	4.39%
28	4.50%
29	4.59%
30	4.71%
31	4.86%
32	4.95%
33	5.10%
34	5.25%
35	5.43%
36	5.62%
37	5.79%
38	5.98%
39	6.16%
40	6.35%
41	6.54%
42	6.74%
43	6.96%
44	7.14%
45	7.33%
46	7.55%
47	7.72%
48	7.92%
49	8.04%
50	8.12%
51	8.17%
52	8.19%
53	8.19%
54	8.19%
55 and above	8.19%

2. The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became General Members of the Los Angeles County Retirement Association between September 1, 1977, and September 30, 1978, (hereinafter referred to as Plan B for General Members):

PLAN B FOR GENERAL MEMBERS

.Negotiated Employee Contribution Rates
Effective July 1, 2005

NEAREST YEAR OF AGE AT MEMBERSHIP	EMPLOYEE CONTRIBUTION RATE
16	5.56%
17	5.70%
18	5.82%
19	5.95%
20	6.09%
21	6.22%
22	6.35%
23	6.50%
24	6.65%
25	6.79%
26	6.94%
27	7.10%
28	7.26%
29	7.42%
30	7.59%
31	7.76%
32	7.93%
33	8.11%
34	8.29%
35	8.48%
36	8.67%
37	8.87%
38	9.07%
39	9.27%
40	9.46%
41	9.67%
42	9.87%
43	10.05%
44	10.24%
45	10.43%
46	10.60%
47	10.77%
48	10.94%
49	11.07%
50	11.18%
51	11.26%
52	11.27%
53	11.27%
54	11.27%
55 and above	11.27%

3. The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became Safety Members of the Los Angeles County Retirement Association on or before August 31, 1977, (hereinafter referred to as Plan A for Safety Members):

SAFETY MEMBER CONTRIBUTION RATES
Retirement Plan A

.Negotiated Employee Contribution Rates
Effective July 1, 2005

NEAREST YEAR OF AGE AT MEMBERSHIP	EMPLOYEE CONTRIBUTION RATE
18	6.90%
19	6.94%
20	6.97%
21	7.01%
22	7.16%
23	7.30%
24	7.43%
25	7.61%
26	7.75%
27	7.90%
28	8.12%
29	8.33%
30	8.55%
31	8.76%
32	8.98%
33	9.22%
34	9.46%
35	9.69%
36	9.93%
37	10.13%
38	10.33%
39	10.53%
40	10.71%
41	10.89%
42	11.07%
43	11.23%
44	11.37%
45	11.49%
46	11.57%
47	11.57%
48	11.57%
49 and above	11.57%

4. The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became Safety Members of the Los Angeles County Retirement Association on or after September 1, 1977, (hereinafter referred to as Plan B for Safety Members):

SAFETY MEMBER CONTRIBUTION RATES
Retirement Plan B

.Negotiated Employee Contribution Rates
Effective July 1, 2005

NEAREST YEAR OF AGE AT MEMBERSHIP	EMPLOYEE CONTRIBUTION RATE
18	5.73%
19	5.92%
20	6.12%
21	6.33%
22	6.54%
23	6.75%
24	6.96%
25	7.18%
26	7.42%
27	7.65%
28	7.89%
29	8.14%
30	8.38%
31	8.65%
32	8.92%
33	9.18%
34	9.46%
35	9.72%
36	9.98%
37	10.26%
38	10.50%
39	10.75%
40	11.00%
41	11.25%
42	11.47%
43	11.70%
44	11.88%
45	12.02%
46	12.11%
47	12.13%
48	12.13%
49 and above	12.13%

Section 3.

The parties further agree that, for the term of this agreement, the employee contribution rates listed below shall apply to the retirement plan for employees who became General Members of the Los Angeles County Retirement Association between October 1, 1978, and May 31, 1979, and, to the retirement plan for employees who became General Members of said Retirement Association on or after June 1, 1979, (hereinafter referred to as Plans C and D, for General Members, respectively); provided, however, such contribution rates shall not apply to employees who are covered by Plan E.

PLAN C FOR GENERAL MEMBERS

Negotiated Employee Contribution Rates
Effective July 1, 2005

NEAREST YEAR OF AGE AT MEMBERSHIP	EMPLOYEE CONTRIBUTION RATE
16	4.74%
17	4.85%
18	4.95%
19	5.07%
20	5.19%
21	5.30%
22	5.42%
23	5.54%
24	5.67%
25	5.79%
26	5.93%
27	6.05%
28	6.19%
29	6.32%
30	6.47%
31	6.61%
32	6.76%
33	6.91%
34	7.07%
35	7.21%
36	7.38%
37	7.55%
38	7.72%
39	7.90%
40	8.07%
41	8.25%
42	8.45%
43	8.64%
44	8.82%
45	9.02%
46	9.21%
47	9.39%
48	9.58%
49	9.75%
50	9.92%
51	10.10%
52	10.26%
53	10.41%
54	10.54%
55	10.65%
56	10.72%
57	10.73%
58	10.73%
59	10.73%
60 and above	10.73%

PLAN D FOR GENERAL MEMBERS

Negotiated Employee Contribution Rates
Effective July 1, 2005

NEAREST YEAR OF AGE AT MEMBERSHIP	EMPLOYEE CONTRIBUTION RATE
16	4.63%
17	4.74%
18	4.84%
19	4.96%
20	5.07%
21	5.18%
22	5.30%
23	5.42%
24	5.54%
25	5.66%
26	5.79%
27	5.92%
28	6.05%
29	6.18%
30	6.33%
31	6.46%
32	6.61%
33	6.75%
34	6.91%
35	7.05%
36	7.21%
37	7.38%
38	7.55%
39	7.72%
40	7.89%
41	8.07%
42	8.26%
43	8.44%
44	8.63%
45	8.82%
46	9.00%
47	9.18%
48	9.36%
49	9.53%
50	9.70%
51	9.87%
52	10.03%
53	10.17%
54	10.31%
55	10.42%
56	10.48%
57	10.49%
58	10.49%
59	10.49%
60 and above	10.49%

ATTACHMENT C

RESOLUTION IMPLEMENTING CHANGES IN EMPLOYEE RETIREMENT CONTRIBUTION RATES

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, STATE OF CALIFORNIA PROVIDING FOR RETIREMENT SYSTEM CONTRIBUTIONS

WHEREAS, the Board of Supervisors is authorized by Government Code Section 31581.1 to pay up to one-half of the contributions normally required of members of the retirement system of any period of time designated in the resolution providing for such payment: and

WHEREAS, the Board of Supervisors desires that the County shall pay a designated portion of members' contributions to the retirement system, which portion does not exceed one-half of such members' contributions;

NOW, THEREFORE BE IT RESOLVED by the Board of Supervisors of the County of Los Angeles that:

1. The County of Los Angeles shall pay to the Los Angeles County Employees Retirement Associations the amounts specified in Section 2 of the Attachment entitled "2005 Implementation of Negotiated Employee Contributions Rates"; and

2. The payments made to the retirement system hereunder by the County of Los Angeles shall not become part of the accumulated contributions of any member of the retirement system; and

3. This resolution shall be effective July 1, 2005 and until further resolution of the Board of Supervisors.

The foregoing resolution was adopted by the Board of Supervisors of the County of Los Angeles at its regular meeting on 21st day of June 2005.

Violet Varona-Lukens, Executive Officer of the Board of Supervisors of the County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.
County Counsel

By _____
Halvor S. Melom
Principal Deputy

Attachment

2005 IMPLEMENTATION OF NEGOTIATED EMPLOYEE CONTRIBUTION RATES

Section 1.

The employee contribution rates adopted by resolution of the Board of Supervisors on June 4, 2002 shall remain in effect through June 30, 2005.

Section 2.

Pursuant to Section 31581.1 of the California Government Code, for the period July 1, 2005 through such date as the Board of Supervisors, by resolution, adopts alternative employee contribution rates, the County shall pay to the Retirement Fund the amount necessary, based on actuarial determination, to fund the difference between:

a. The employee contributions that would be paid to said Retirement Fund during the term of this agreement if the employee contribution rates set forth in the Fringe Benefit MOU Costs based on June 30, 2004 Actuarial Valuation dated April 13, 2005 by Milliman USA were implemented, and

b. The employee contributions that would be paid to said Retirement Fund if the employee contribution rates set forth in Section 2 were implemented in lieu of the contribution rates set forth in said Fringe Benefit MOU Costs based on June 30, 2004 actuarial valuation.

Section 3.

The negotiated employee contribution rates for employees who entered the Los Angeles County Employees Retirement Association prior to October 1, 1978 shall be as follows; provided, however, such contribution rates shall not apply to employees who are covered by the optional noncontributory plan (hereinafter referred to as Plan E) made operative for General Members of said Retirement Association on and after January 4, 1982.

1. The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became General Members of the Los Angeles County Retirement Association on or before August 31, 1977 (hereinafter referred to as Plan A for General Members):

PLAN A FOR GENERAL MEMBERS

.Negotiated Employee Contribution Rates
Effective July 1, 2005

NEAREST YEAR OF AGE AT MEMBERSHIP	EMPLOYEE CONTRIBUTION RATE
16	3.74%
17	3.80%
18	3.85%
19	3.91%
20	3.94%
21	4.00%
22	4.05%
23	4.10%
24	4.18%
25	4.22%
26	4.31%
27	4.39%
28	4.50%
29	4.59%
30	4.71%
31	4.86%
32	4.95%
33	5.10%
34	5.25%
35	5.43%
36	5.62%
37	5.79%
38	5.98%
39	6.16%
40	6.35%
41	6.54%
42	6.74%
43	6.96%
44	7.14%
45	7.33%
46	7.55%
47	7.72%
48	7.92%
49	8.04%
50	8.12%
51	8.17%
52	8.19%
53	8.19%
54	8.19%
55 and above	8.19%

2. The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became General Members of the Los Angeles County Retirement Association between September 1, 1977, and September 30, 1978, (hereinafter referred to as Plan B for General Members):

PLAN B FOR GENERAL MEMBERS

.Negotiated Employee Contribution Rates
Effective July 1, 2005

NEAREST YEAR OF AGE AT MEMBERSHIP	EMPLOYEE CONTRIBUTION RATE
16	5.56%
17	5.70%
18	5.82%
19	5.95%
20	6.09%
21	6.22%
22	6.35%
23	6.50%
24	6.65%
25	6.79%
26	6.94%
27	7.10%
28	7.26%
29	7.42%
30	7.59%
31	7.76%
32	7.93%
33	8.11%
34	8.29%
35	8.48%
36	8.67%
37	8.87%
38	9.07%
39	9.27%
40	9.46%
41	9.67%
42	9.87%
43	10.05%
44	10.24%
45	10.43%
46	10.60%
47	10.77%
48	10.94%
49	11.07%
50	11.18%
51	11.26%
52	11.27%
53	11.27%
54	11.27%
55 and above	11.27%

3. The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became Safety Members of the Los Angeles County Retirement Association on or before August 31, 1977, (hereinafter referred to as Plan A for Safety Members):

SAFETY MEMBER CONTRIBUTION RATES
Retirement Plan A

.Negotiated Employee Contribution Rates
Effective July 1, 2005

NEAREST YEAR OF AGE AT MEMBERSHIP	EMPLOYEE CONTRIBUTION RATE
18	6.90%
19	6.94%
20	6.97%
21	7.01%
22	7.16%
23	7.30%
24	7.43%
25	7.61%
26	7.75%
27	7.90%
28	8.12%
29	8.33%
30	8.55%
31	8.76%
32	8.98%
33	9.22%
34	9.46%
35	9.69%
36	9.93%
37	10.13%
38	10.33%
39	10.53%
40	10.71%
41	10.89%
42	11.07%
43	11.23%
44	11.37%
45	11.49%
46	11.57%
47	11.57%
48	11.57%
49 and above	11.57%

4. The negotiated employee contribution rates listed below shall apply to the retirement plan for employees who became Safety Members of the Los Angeles County Retirement Association on or after September 1, 1977, (hereinafter referred to as Plan B for Safety Members):

SAFETY MEMBER CONTRIBUTION RATES
Retirement Plan B

.Negotiated Employee Contribution Rates
Effective July 1, 2005

NEAREST YEAR OF AGE AT MEMBERSHIP	EMPLOYEE CONTRIBUTION RATE
18	5.73%
19	5.92%
20	6.12%
21	6.33%
22	6.54%
23	6.75%
24	6.96%
25	7.18%
26	7.42%
27	7.65%
28	7.89%
29	8.14%
30	8.38%
31	8.65%
32	8.92%
33	9.18%
34	9.46%
35	9.72%
36	9.98%
37	10.26%
38	10.50%
39	10.75%
40	11.00%
41	11.25%
42	11.47%
43	11.70%
44	11.88%
45	12.02%
46	12.11%
47	12.13%
48	12.13%
49 and above	12.13%

Section 3.

The parties further agree that, for the term of this agreement, the employee contribution rates listed below shall apply to the retirement plan for employees who became General Members of the Los Angeles County Retirement Association between October 1, 1978, and May 31, 1979, and, to the retirement plan for employees who became General Members of said Retirement Association on or after June 1, 1979, (hereinafter referred to as Plans C and D, for General Members, respectively); provided, however, such contribution rates shall not apply to employees who are covered by Plan E.

PLAN C FOR GENERAL MEMBERS

Negotiated Employee Contribution Rates
Effective July 1, 2005

NEAREST YEAR OF AGE AT MEMBERSHIP	EMPLOYEE CONTRIBUTION RATE
16	4.74%
17	4.85%
18	4.95%
19	5.07%
20	5.19%
21	5.30%
22	5.42%
23	5.54%
24	5.67%
25	5.79%
26	5.93%
27	6.05%
28	6.19%
29	6.32%
30	6.47%
31	6.61%
32	6.76%
33	6.91%
34	7.07%
35	7.21%
36	7.38%
37	7.55%
38	7.72%
39	7.90%
40	8.07%
41	8.25%
42	8.45%
43	8.64%
44	8.82%
45	9.02%
46	9.21%
47	9.39%
48	9.58%
49	9.75%
50	9.92%
51	10.10%
52	10.26%
53	10.41%
54	10.54%
55	10.65%
56	10.72%
57	10.73%
58	10.73%
59	10.73%
60 and above	10.73%

PLAN D FOR GENERAL MEMBERS

Negotiated Employee Contribution Rates
Effective July 1, 2005

NEAREST YEAR OF AGE AT MEMBERSHIP	EMPLOYEE CONTRIBUTION RATE
16	4.63%
17	4.74%
18	4.84%
19	4.96%
20	5.07%
21	5.18%
22	5.30%
23	5.42%
24	5.54%
25	5.66%
26	5.79%
27	5.92%
28	6.05%
29	6.18%
30	6.33%
31	6.46%
32	6.61%
33	6.75%
34	6.91%
35	7.05%
36	7.21%
37	7.38%
38	7.55%
39	7.72%
40	7.89%
41	8.07%
42	8.26%
43	8.44%
44	8.63%
45	8.82%
46	9.00%
47	9.18%
48	9.36%
49	9.53%
50	9.70%
51	9.87%
52	10.03%
53	10.17%
54	10.31%
55	10.42%
56	10.48%
57	10.49%
58	10.49%
59	10.49%
60 and above	10.49%