

**BOARD OF
SUPERVISORS**

Hilda L. Solis
First District

Holly J. Mitchell
Second District

Lindsey P. Horvath
Third District

Janice Hahn
Fourth District

Kathryn Barger
Fifth District



**Chief
Executive
Office.**

COUNTY OF LOS ANGELES

Kenneth Hahn Hall of Administration
500 West Temple Street, Room 713, Los Angeles, CA 90012
(213) 973-1101 ceo.lacounty.gov

INTERIM CHIEF EXECUTIVE OFFICER

Joseph M. Nicchitta

"To Enrich Lives Through Effective and Caring Service"

May 12, 2026

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

Dear Supervisors:

**ADJUSTMENTS TO EMPLOYEE RETIREMENT CONTRIBUTION RATES
ALL SUPERVISORIAL DISTRICTS (3-VOTES)**

SUBJECT

Recommendation to adopt negotiated adjustments to employee retirement contribution rates based upon the June 30, 2025, Los Angeles County Employees Retirement Association (LACERA) actuarial valuation report, as approved by the LACERA Board of Investments on March 11, 2026. The recommended changes are applicable to represented and non-represented employees, effective July 1, 2026.

IT IS RECOMMENDED THAT THE BOARD:

1. Adopt Amendment No. 1 to the Fringe Benefit Memorandum of Understanding (MOU) with Service Employees International Union (SEIU) Local 721 implementing changes in employee retirement contribution rates (Attachment A).
2. Adopt Amendment No. 1 to the Fringe Benefit MOU with the Coalition of County Unions (CCU) implementing changes in employee retirement contribution rates (Attachment B).
3. Adopt the attached resolution implementing changes in employee retirement contribution rates for represented and non-represented employees who are members of Safety Member Plans A and B and General Member Plans A, B, C, D, effective July 1, 2026 (Attachment C).
4. Adopt the employee contribution rate changes effective July 1, 2026, for all represented and non-represented employees who are members of the Safety Member Plan C and General Member Plan G (Attachment D).
5. Instruct the Auditor-Controller to make the system changes necessary to implement these recommendations.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The County of Employees Retirement Law of 1937 requires that an actuarial valuation of the retirement system be conducted at least once every three years. This law further requires that on the basis of such actuarial valuation, a recommendation is to be made to the Board of Supervisors at least 45 days prior to the beginning of the succeeding fiscal year to change employer and/or member contribution rates, as may be necessary, to properly fund the retirement system.

Employee Contribution Rate Change Schedule

The employee contribution rates for California Public Employees' Pension Reform Act of 2013 (PEPRA) plans (General Member Plan G and Safety Member Plan C) must be changed annually if indicated by the annual actuarial valuation to ensure that the employee contribution rates are maintained at a level that represents a 50.0 percent share of the plans' benefit costs.

In contrast, the employee contribution rates for the legacy non-PEPRA plans (General Member Plans A, B, C, and D and Safety Member Plans A and B) are adjusted on a triennial basis, if warranted by the Investigation of Experience study (experience study) that the plan actuary conducts in conjunction with the annual actuarial valuation. The experience study reviews the reasonableness of the economic and non-economic actuarial assumptions used to derive the employee and employer contribution rates. Specifically, it compares the actual experience with what was predicted using these actuarial assumptions. The actuary then determines whether any changes to the underlying assumptions or methodology are warranted to better project the retirement benefit plans' liabilities and asset growth. If changes are made, the non-PEPRA employee contribution rates are adjusted accordingly.

The last adjustment to the PEPRA plans was made effective July 1, 2025, based upon the June 30, 2024, annual actuarial valuation. The last adjustment to the legacy Non-PEPRA plan tiers was made effective July 1, 2023, based upon the June 30, 2022, valuation.

Employees participating in the legacy non-PEPRA plan tiers contribute using age-based rates to fund a defined annuity at a specified age and to fund one-half of the cost-of-living benefit. Employee age-based annuity contribution rates are affected by changes to salary, investment returns, and mortality assumptions and will vary according to the employee's age at the time they first began their LACERA membership. This valuation includes revised actuarial assumptions and, therefore, the actuary is recommending new employee contribution rates effective July 1, 2026, for all LACERA plans.

As described in rate change letters from previous years, PEPRA revised the retirement contribution and benefit formulas and required the County to implement several significant changes to contribution rates. One of the most significant changes mandated by PEPRA was the requirement that all new members of a California public retirement system as of January 1, 2013, must pay at least 50.0 percent of the normal cost of funding the retirement benefit. Normal cost is defined as the percentage of payroll for each fiscal year that must be contributed to the retirement fund to pay for the promised benefit, as determined by the retirement plan actuary.

Aside from the 50/50 cost-sharing feature, these plans differ from the legacy LACERA defined benefit plans in that the employee contribution rates are the same for all participants, regardless of entry age. The employee contribution rate for General Member Plan G, which is not age-specific,

will decrease by 0.08 percent to 9.22 percent of pay, compared with the current employee contribution rate adopted in 2025. The employee contribution rate for Safety Member Plan C, which is not age-specific, will increase by 0.22 percent to 15.36 percent of pay, up from the current employee contribution rate adopted in 2025.

Based upon LACERA's June 30, 2025, actuarial valuation report, this office notified CCU and SEIU Local 721 and received no opposition to the employee retirement contribution rate changes reflected in the attachments. These changes are documented in the respective Fringe Benefit MOU amendments and will be effective July 1, 2026. These same rates are applicable to non-represented employees and will also be effective July 1, 2026.

Implementation of Strategic Plan Goals

The retirement benefit and funding changes provided for in these recommendations are directly responsive to the County's Los Angeles' Strategic Plan North Star 3 Realize Tomorrow's Government Today Focus Area Goal G Internal Controls and Processes by pursuing operational effectiveness, fiscal responsibility, and accountability by ensuring sufficient funding of the County's retirement system.

FISCAL IMPACT/FINANCING

Since these recommendations are limited to changing the employee portion of the retirement contribution rates for defined benefit plans, there is no increase in net County cost.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

On March 17, 2026, CCU and SEIU Local 721 were advised of the new employee rates that are effective July 1, 2026, for all LACERA plans and raised no opposition. The recommended rates are detailed in the following attachments.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

No impact on current services.

The Honorable Board of Supervisors

5/12/2026

Page 4

Respectfully submitted,



Joseph M. Nicchitta

Interim Chief Executive Officer

JMN:JG:KLW

SRM:rfm

Enclosures

c: Executive Office, Board of Supervisors
County Counsel
Auditor-Controller
Human Resources
Los Angeles County Employees Retirement
Association
Coalition of County Unions
SEIU Local 721

ATTACHMENT A

AMENDMENT NO. 1 TO THE FRINGE BENEFITS

MEMORANDUM OF UNDERSTANDING WITH SEIU, LOCAL 721, CTW, CLC

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

THIS AMENDMENT NO. 1 TO THE MEMORANDUM OF UNDERSTANDING made
and entered into this 12th day of May, 2026,

BY AND BETWEEN

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

AND

SEIU, Local 721, CTW, CLC, (hereinafter
referred to as "Union")

WHEREAS, on the 18th day of November 2025, the parties entered into a
Memorandum of Understanding regarding Fringe Benefits, in which this 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 is 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 representative to execute this Amendment No. 1 on the day, month and year first above written.

SEIU, LOCAL 721, CTW, CLC
REPRESENTATIVE

By David Green
President and Executive Director

COUNTY OF LOS ANGELES
AUTHORIZED MANAGEMENT
REPRESENTATIVE

By [Signature]
Interim Chief Executive Officer

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, 2026, 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 the June 30, 2025, Actuarial Valuation dated February 20, 2026, 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, 2025 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 Employees Retirement Association on or before August 31, 1977, (hereinafter referred to a Plan A for General Members):

GENERAL MEMBERS – RETIREMENT PLAN A

Negotiated Employee Contribution Rates

Effective July 1, 2026

<u>NEAREST YEAR OF AGE AT MEMBERSHIP</u>	<u>EMPLOYEE CONTRIBUTION RATE</u>
16	4.84%
17	4.92%
18	4.97%
19	5.01%
20	5.06%
21	5.12%
22	5.18%
23	5.26%
24	5.32%
25	5.35%
26	5.45%
27	5.53%
28	5.67%
29	5.74%
30	5.87%
31	6.02%
32	6.13%
33	6.30%
34	6.44%
35	6.62%
36	6.81%
37	6.98%
38	7.18%
39	7.37%
40	7.55%
41	7.76%
42	7.97%
43	8.12%
44	8.25%
45	8.39%
46	8.49%
47	8.59%
48	8.65%
49	8.70%
50	8.73%

**NEAREST YEAR OF AGE
AT MEMBERSHIP**

EMPLOYEE CONTRIBUTION RATE

51	8.73%
52 & above	8.73%

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 Employees Retirement Association between September 1, 1977, and September 30, 1978, (hereinafter referred to as Plan B for General Members):

GENERAL MEMBERS – RETIREMENT PLAN B

Negotiated Employee Contribution Rates

Effective July 1, 2026

<u>NEAREST YEAR OF AGE AT MEMBERSHIP</u>	<u>EMPLOYEE CONTRIBUTION RATE</u>
16	7.23%
17	7.38%
18	7.51%
19	7.66%
20	7.81%
21	7.95%
22	8.11%
23	8.27%
24	8.43%
25	8.59%
26	8.76%
27	8.94%
28	9.11%
29	9.29%
30	9.48%
31	9.67%
32	9.86%
33	10.06%
34	10.24%
35	10.44%
36	10.63%
37	10.82%
38	11.01%
39	11.21%
40	11.41%
41	11.60%
42	11.81%
43	12.01%
44	12.19%
45	12.38%
46	12.54%
47	12.67%
48	12.78%
49	12.87%
50	12.91%

<u>NEAREST YEAR OF AGE AT MEMBERSHIP</u>	<u>EMPLOYEE CONTRIBUTION RATE</u>
51	12.91%
52 & above	12.91%

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 Employees Retirement Association between October 1, 1978, and May 31, 1979 (hereinafter referred to as Plan C for General Members), and, to the retirement plan for employees who became General Members of said Retirement Association between June 1, 1979 and December 31, 2012 (hereinafter referred to as Plan D for General Members) or who are otherwise eligible to redeposit into Plan D or entitled to reciprocal membership in Plan D pursuant to reciprocity provisions of said Retirement Association; provided, however, such contribution rates shall not apply to employees who are covered by Plan E.

GENERAL MEMBERS – RETIREMENT PLAN C
Negotiated Employee Contribution Rates
Effective July 1, 2026

<u>NEAREST YEAR OF AGE AT MEMBERSHIP</u>	<u>EMPLOYEE CONTRIBUTION RATE</u>
16	6.33%
17	6.44%
18	6.57%
19	6.70%
20	6.83%
21	6.95%
22	7.09%
23	7.23%
24	7.36%
25	7.51%
26	7.66%
27	7.80%
28	7.96%
29	8.11%
30	8.27%
31	8.44%
32	8.60%
33	8.77%
34	8.95%
35	9.12%
36	9.31%
37	9.48%
38	9.67%
39	9.86%
40	10.04%
41	10.23%
42	10.42%
43	10.60%
44	10.79%
45	10.98%
46	11.17%
47	11.36%
48	11.55%
49	11.74%
50	11.91%

NEAREST YEAR OF AGE AT MEMBERSHIP	EMPLOYEE CONTRIBUTION RATE
51	12.06%
52	12.20%
53	12.30%
54	12.39%
55	12.42%
56	12.42%
57 & above	12.42%

GENERAL MEMBERS – RETIREMENT PLAN D
Negotiated Employee Contribution Rates
Effective July 1, 2026

<u>NEAREST YEAR OF AGE AT MEMBERSHIP</u>	<u>EMPLOYEE CONTRIBUTION RATE</u>
16	6.45%
17	6.56%
18	6.69%
19	6.83%
20	6.96%
21	7.08%
22	7.22%
23	7.36%
24	7.50%
25	7.66%
26	7.81%
27	7.95%
28	8.11%
29	8.27%
30	8.43%
31	8.60%
32	8.76%
33	8.94%
34	9.12%
35	9.29%
36	9.48%
37	9.66%
38	9.85%
39	10.04%
40	10.23%
41	10.42%
42	10.61%
43	10.81%
44	11.00%
45	11.19%
46	11.38%
47	11.58%
48	11.77%
49	11.96%
50	12.14%
51	12.29%

**NEAREST YEAR OF AGE
AT MEMBERSHIP**

EMPLOYEE CONTRIBUTION RATE

52	12.43%
53	12.53%
54	12.62%
55	12.66%
56	12.66%
57 & above	12.66%

ATTACHMENT B

AMENDMENT NO. 1 TO THE FRINGE BENEFITS

MEMORANDUM OF UNDERSTANDING WITH THE COALITION OF COUNTY UNIONS

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

THIS AMENDMENT NO. 1 TO MEMORANDUM OF UNDERSTANDING made and entered into this 12th day of May 2026

BY AND BETWEEN

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

AND

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

WHEREAS, on the 30th day of September 2025, the parties entered into a Memorandum of Understanding regarding Fringe Benefits, in which this 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 is 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 representative to execute this Amendment No. 1 the day, month and year first above written.

COALITION OF COUNTY UNIONS
AFL-CIO

COUNTY OF LOS ANGELES
AUTHORIZED MANAGEMENT
REPRESENTATIVE

By  DEREK HSIEH 4.22.2026
Chair, Coalition of County Unions

By 
Interim Chief Executive Officer

TO BE JOINTLY SUBMITTED TO THE COUNTY BOARD OF SUPERVISORS

ARTICLE 5 RETIREMENT

Section 1

The parties agree to recommend jointly to the County Board of Supervisors that pursuant to Section 31581.1 of the California Government Code, said Board adopt a resolution that effective July 1, 2026, 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 the June 30, 2025, Actuarial Valuation dated February 20, 2026, by Milliman USA, were implemented, and

- b. The employee contribution 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, 2025 Actuarial Valuation.

Section 2.

The parties agree that, contingent upon action by the Board of Supervisors to adopt a resolution to implement the provision 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 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 Employees Retirement Association on or before August 31, 1977 (hereinafter referred to as Plan A for General Members):

GENERAL MEMBERS – RETIREMENT PLAN A
Negotiated Employee Contribution Rates
Effective July 1, 2026

<u>NEAREST YEAR OF AGE AT MEMBERSHIP</u>	<u>EMPLOYEE CONTRIBUTION RATE</u>
16	4.84%
17	4.92%
18	4.97%
19	5.01%
20	5.06%
21	5.12%
22	5.18%
23	5.26%
24	5.32%
25	5.35%
26	5.45%
27	5.53%
28	5.67%
29	5.74%
30	5.87%
31	6.02%
32	6.13%
33	6.30%
34	6.44%
35	6.62%
36	6.81%
37	6.98%
38	7.18%
39	7.37%
40	7.55%
41	7.76%
42	7.97%
43	8.12%
44	8.25%
45	8.39%
46	8.49%
47	8.59%
48	8.65%
49	8.70%
50	8.73%

**NEAREST YEAR OF AGE
AT MEMBERSHIP**

EMPLOYEE CONTRIBUTION RATE

51	8.73%
52 & above	8.73%

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

GENERAL MEMBERS – RETIREMENT PLAN B
Negotiated Employee Contribution Rates
Effective July 1, 2026

<u>NEAREST YEAR OF AGE AT MEMBERSHIP</u>	<u>EMPLOYEE CONTRIBUTION RATE</u>
16	7.23%
17	7.38%
18	7.51%
19	7.66%
20	7.81%
21	7.95%
22	8.11%
23	8.27%
24	8.43%
25	8.59%
26	8.76%
27	8.94%
28	9.11%
29	9.29%
30	9.48%
31	9.67%
32	9.86%
33	10.06%
34	10.24%
35	10.44%
36	10.63%
37	10.82%
38	11.01%
39	11.21%
40	11.41%
41	11.60%
42	11.81%
43	12.01%
44	12.19%
45	12.38%
46	12.54%
47	12.67%
48	12.78%
49	12.87%
50	12.91%

**NEAREST YEAR OF AGE
AT MEMBERSHIP**

EMPLOYEE CONTRIBUTION RATE

51	12.91%
52 & above	12.91%

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 Employees Retirement Association on or before August 31, 1977, (hereinafter referred to as Plan A for Safety Members):

SAFETY MEMBERS – RETIREMENT PLAN A
Negotiated Employee Contribution Rates
Effective July 1, 2026

<u>NEAREST YEAR OF AGE AT MEMBERSHIP</u>	<u>EMPLOYEE CONTRIBUTION RATE</u>
18	8.57%
19	8.68%
20	8.80%
21	8.91%
22	9.02%
23	9.15%
24	9.26%
25	9.38%
26	9.51%
27	9.62%
28	9.75%
29	9.88%
30	10.01%
31	10.14%
32	10.29%
33	10.42%
34	10.57%
35	10.72%
36	10.89%
37	11.04%
38	11.23%
39	11.42%
40	11.60%
41	11.81%
42	12.02%
43	12.20%
44	12.39%
45	12.52%
46 & above	12.54%

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 Employees Retirement Association between September 1, 1977 and December 31, 2012, (hereinafter referred to as Plan B for Safety Members) or who are otherwise eligible to redeposit into Plan B for Safety Members or entitled to reciprocal membership in Plan B for Safety Members pursuant to reciprocity provisions of said Retirement Association:

SAFETY MEMBERS – RETIREMENT PLAN B
Negotiated Employee Contribution Rates
Effective July 1, 2026

<u>NEAREST YEAR OF AGE AT MEMBERSHIP</u>	<u>EMPLOYEE CONTRIBUTION RATE</u>
18	9.29%
19	9.43%
20	9.60%
21	9.76%
22	9.93%
23	10.09%
24	10.27%
25	10.44%
26	10.61%
27	10.79%
28	10.96%
29	11.15%
30	11.34%
31	11.54%
32	11.73%
33	11.93%
34	12.14%
35	12.36%
36	12.58%
37	12.82%
38	13.07%
39	13.33%
40	13.61%
41	13.91%
42	14.20%
43	14.49%
44	14.75%
45	14.93%
46 & above	14.97%

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 employee who became General Members of the Los Angeles County Employees Retirement Association between October 1, 1978, and May 31, 1979 (hereinafter referred to as Plan C for General Members), and, to the retirement plan for employees who became General Members of said Retirement Association between June 1, 1979 and December 31, 2012 (hereinafter referred to as Plan D for General Members) or who are otherwise eligible to redeposit into Plan D or entitled to reciprocal membership in Plan D pursuant to reciprocity provisions of said Retirement Association); provided, however, such contribution rates shall not apply to employees who are covered by Plan E.

GENERAL MEMBERS – RETIREMENT PLAN C
Negotiated Employee Contribution Rates
Effective July 1, 2026

<u>NEAREST YEAR OF AGE AT MEMBERSHIP</u>	<u>EMPLOYEE CONTRIBUTION RATE</u>
16	6.33%
17	6.44%
18	6.57%
19	6.70%
20	6.83%
21	6.95%
22	7.09%
23	7.23%
24	7.36%
25	7.51%
26	7.66%
27	7.80%
28	7.96%
29	8.11%
30	8.27%
31	8.44%
32	8.60%
33	8.77%
34	8.95%
35	9.12%
36	9.31%
37	9.48%
38	9.67%
39	9.86%
40	10.04%
41	10.23%
42	10.42%
43	10.60%
44	10.79%
45	10.98%
46	11.17%
47	11.36%
48	11.55%
49	11.74%
50	11.91%

**NEAREST YEAR OF AGE
AT MEMBERSHIP**

EMPLOYEE CONTRIBUTION RATE

51	12.06%
52	12.20%
53	12.30%
54	12.39%
55	12.42%
56	12.42%
57 & above	12.42%

GENERAL MEMBERS – RETIREMENT PLAN D

Negotiated Employee Contribution Rates

Effective July 1, 2026

<u>NEAREST YEAR OF AGE AT MEMBERSHIP</u>	<u>EMPLOYEE CONTRIBUTION RATE</u>
16	6.45%
17	6.56%
18	6.69%
19	6.83%
20	6.96%
21	7.08%
22	7.22%
23	7.36%
24	7.50%
25	7.66%
26	7.81%
27	7.95%
28	8.11%
29	8.27%
30	8.43%
31	8.60%
32	8.76%
33	8.94%
34	9.12%
35	9.29%
36	9.48%
37	9.66%
38	9.85%
39	10.04%
40	10.23%
41	10.42%
42	10.61%
43	10.81%
44	11.00%
45	11.19%
46	11.38%
47	11.58%
48	11.77%
49	11.96%
50	12.14%
51	12.29%

**NEAREST YEAR OF AGE
AT MEMBERSHIP**

EMPLOYEE CONTRIBUTION RATE

52	12.43%
53	12.53%
54	12.62%
55	12.66%
56	12.66%
57 & above	12.66%

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 of the County of Los Angeles (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 for any period of time designated in the resolution providing for such payments; and

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

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

1. The County of Los Angeles will pay to the Los Angeles County Employees Retirement Association (LACERA) the amounts specified in Section 2 of Attachment 1 (2026 Implementation of Negotiated Employee Contribution Rates); and
2. The payments made to LACERA hereunder will not become part of the accumulated contributions of any LACERA member; and
3. This resolution will be effective July 1, 2026 and remain effective 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 the regular meeting held on the 12th of May 2026.


CHIEF EXECUTIVE OFFICE

By 

JOSEPH M. NICCHITTA
Interim Chief Executive Officer

APPROVED AS TO FORM:

DAWYN R. HARRISON
County Counsel

By 

GRAEME E. SHARPE
Senior Deputy County Counsel
Labor & Employment Division

**2026 IMPLEMENTATION OF NEGOTIATED EMPLOYEE
CONTRIBUTION RATES**

Section 1

The parties agree to recommend jointly to the County Board of Supervisors that pursuant to Section 31581.1 of the California Government Code, said Board adopt a resolution that, effective July 1, 2026, 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 contribution 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 the June 30, 2025 Actuarial Valuation dated February 20, 2026, by Milliman USA, were implemented; and
- b. The employee contribution 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 the June 30, 2025 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 (hereafter 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 Employees Retirement Association on or before August 31, 1977 (hereinafter referred to as Plan A for General Members):

GENERAL MEMBERS – RETIREMENT PLAN A
 Negotiated Employee Contribution Rates
 Effective July 1, 2026

<u>NEAREST YEAR OF AGE AT MEMBERSHIP</u>	<u>EMPLOYEE CONTRIBUTION RATE</u>
16	4.84%
17	4.92%
18	4.97%
19	5.01%
20	5.06%
21	5.12%
22	5.18%
23	5.26%
24	5.32%
25	5.35%
26	5.45%
27	5.53%
28	5.67%
29	5.74%
30	5.87%
31	6.02%
32	6.13%
33	6.30%
34	6.44%
35	6.62%
36	6.81%
37	6.98%
38	7.18%
39	7.37%
40	7.55%
41	7.76%
42	7.97%
43	8.12%
44	8.25%
45	8.39%
46	8.49%
47	8.59%
48	8.65%
49	8.70%
50	8.73%
51	8.73%
52 & above	8.73%

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

GENERAL MEMBERS – RETIREMENT PLAN B

Negotiated Employee Contribution Rates

Effective July 1, 2026

<u>NEAREST YEAR OF AGE AT MEMBERSHIP</u>	<u>EMPLOYEE CONTRIBUTION RATE</u>
16	7.23%
17	7.38%
18	7.51%
19	7.66%
20	7.81%
21	7.95%
22	8.11%
23	8.27%
24	8.43%
25	8.59%
26	8.76%
27	8.94%
28	9.11%
29	9.29%
30	9.48%
31	9.67%
32	9.86%
33	10.06%
34	10.24%
35	10.44%
36	10.63%
37	10.82%
38	11.01%
39	11.21%
40	11.41%
41	11.60%
42	11.81%
43	12.01%
44	12.19%
45	12.38%
46	12.54%
47	12.67%
48	12.78%
49	12.87%
50	12.91%
51	12.91%
52 & above	12.91%

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 Employees Retirement Association on or before August 31, 1977, (hereinafter referred to as Plan A for Safety Members):

SAFETY MEMBERS – RETIREMENT PLAN A
Negotiated Employee Contribution Rates
Effective July 1, 2026

<u>NEAREST YEAR OF AGE AT MEMBERSHIP</u>	<u>EMPLOYEE CONTRIBUTION RATE</u>
18	8.57%
19	8.68%
20	8.80%
21	8.91%
22	9.02%
23	9.15%
24	9.26%
25	9.38%
26	9.51%
27	9.62%
28	9.75%
29	9.88%
30	10.01%
31	10.14%
32	10.29%
33	10.42%
34	10.57%
35	10.72%
36	10.89%
37	11.04%
38	11.23%
39	11.42%
40	11.60%
41	11.81%
42	12.02%
43	12.20%
44	12.39%
45	12.52%
46 & above	12.54%

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 Employees Retirement Association between September 1, 1977 and December 31, 2012, (hereinafter referred to as Plan B for Safety Members) or who are otherwise eligible to redeposit into Plan B for Safety Members or entitled to reciprocal membership in Plan B for Safety Members pursuant to provisions of said Retirement Association);:

SAFETY MEMBERS – RETIREMENT PLAN B
Negotiated Employee Contribution Rates
Effective July 1, 2026

<u>NEAREST YEAR OF AGE AT MEMBERSHIP</u>	<u>EMPLOYEE CONTRIBUTION RATE</u>
18	9.29%
19	9.43%
20	9.60%
21	9.76%
22	9.93%
23	10.09%
24	10.27%
25	10.44%
26	10.61%
27	10.79%
28	10.96%
29	11.15%
30	11.34%
31	11.54%
32	11.73%
33	11.93%
34	12.14%
35	12.36%
36	12.58%
37	12.82%
38	13.07%
39	13.33%
40	13.61%
41	13.91%
42	14.20%
43	14.49%
44	14.75%
45	14.93%
46 & above	<u>14.97%</u>

5. The parties further agree that, for the term of this agreement, the employee contribution rates listed below shall apply to the retirement plan for employee who became General Members of the Los Angeles County Employees Retirement Association between October 1, 1978 and May 31, 1979 (hereinafter referred to as Plan C for General Members), and to the retirement plan for employees who became General Members of said Retirement Association between June 1, 1979 and December 31, 2012 (hereinafter referred to as Plans-D for General Members) or who are otherwise eligible to redeposit into Plan D or entitled to reciprocal membership in Plan D pursuant to provisions of said Retirement Association); provided, however, such contribution rates shall not apply to employees who are covered by Plan E.

GENERAL MEMBERS – RETIREMENT PLAN C
Negotiated Employee Contribution Rates
Effective July 1, 2026

<u>NEAREST YEAR OF AGE AT MEMBERSHIP</u>	<u>EMPLOYEE CONTRIBUTION RATE</u>
16	6.33%
17	6.44%
18	6.57%
19	6.70%
20	6.83%
21	6.95%
22	7.09%
23	7.23%
24	7.36%
25	7.51%
26	7.66%
27	7.80%
28	7.96%
29	8.11%
30	8.27%
31	8.44%
32	8.60%
33	8.77%
34	8.95%
35	9.12%
36	9.31%
37	9.48%
38	9.67%
39	9.86%
40	10.04%
41	10.23%
42	10.42%
43	10.60%
44	10.79%
45	10.98%
46	11.17%
47	11.36%
48	11.55%
49	11.74%
50	11.91%
51	12.06%

52	12.20%
53	12.30%
54	12.39%
55	12.42%
56	12.42%
57 & above	12.42%

GENERAL MEMBERS – RETIREMENT PLAN D
Negotiated Employee Contribution Rates
Effective July 1, 2026

<u>NEAREST YEAR OF AGE AT MEMBERSHIP</u>	<u>EMPLOYEE CONTRIBUTION RATE</u>
16	6.45%
17	6.56%
18	6.69%
19	6.83%
20	6.96%
21	7.08%
22	7.22%
23	7.36%
24	7.50%
25	7.66%
26	7.81%
27	7.95%
28	8.11%
29	8.27%
30	8.43%
31	8.60%
32	8.76%
33	8.94%
34	9.12%
35	9.29%
36	9.48%
37	9.66%
38	9.85%
39	10.04%
40	10.23%
41	10.42%
42	10.61%
43	10.81%
44	11.00%
45	11.19%
46	11.38%
47	11.58%
48	11.77%
49	11.96%
50	12.14%
51	12.29%

52	12.43%
53	12.53%
54	12.62%
55	12.66%
56	12.66%
57 & above	12.66%

**EMPLOYEE CONTRIBUTION RATES FOR PEPRA RETIREMENT PLANS
EFFECTIVE JULY 1, 2026**

Retirement Plan	New Recommended Rate <i>(same for all entry ages)</i>	Current Rates Effective 7/1/2025
General Members – Retirement Plan G	9.22%	9.30%
Safety Members – Retirement Plan C	15.36%	15.14%