

### CalPERS Rates for Fiscal Year 2023/24

Rates are set for the fiscal year by CalPERS in annual Valuation Reports (also available on the City's website). Portions of rates paid by employees are set by bargaining unit Memorandum of Agreement, City Council Resolution or Individual Employment Agreements.

Miscellaneous Employee Groups	Formula	Member Rate		Employer Rate		Total		
		City Paid (EPMC) <sup>1</sup>	Employee Paid	Employee Cost Share	Employer Cost Share	Total PERS Rate	Paid By City	Paid by Employee
FMA, FMEF, FPOA-D	2% @ 55	7.000%	0.000%	7.000%	3.300%	17.300%	10.300%	7.000%
FFA (non-Safety)	2% @ 55	7.000%	0.000%	10.000%	0.300%	17.300%	7.300%	10.000%
Confidential	2% @ 55	6.000%	1.000%	1.958%	8.342%	17.300%	14.342%	2.958%
Executive	2% @ 55	0.000%	7.000%	1.958%	8.342%	17.300%	8.342%	8.958%
Council Appointed City Manager	2% @ 55	0.000%	8.000%	0.000%	10.300%	18.300%	10.300%	8.000%
PEPRA - All Miscellaneous includes FFA/FPOA-S Trainees (hired on or	2% @ 62	0.000%	8.000%	0.000%	10.300%	18.300%	10.300%	8.000%
<b>Miscellaneous Unfunded Liability Contribution for FY 23/24 \$5,865,571</b>								

Safety Employee Groups	Formula	Member Rate		Employer Rate		Total		
		City Paid (EPMC) <sup>1</sup>	Employee Paid	Employee Cost Share	Employer Cost Share	Total PERS Rate	Paid By City	Paid by Employee
FPMA, FPOA-S (hired on or before 12/22/12)	3% @ 50	9.000%	0.000%	9.252%	12.328%	30.580%	21.328%	9.252%
FPMA, FPOA-S (hired after 12/22/12)	3% @ 55	9.000%	0.000%	9.000%	12.580%	30.580%	21.580%	9.000%
PEPRA - FPMA, FPOA-S (hired on or after 1/1/2013)	2.7% @ 57	0.000%	12.500%	0.000%	21.580%	34.080%	21.580%	12.500%
Council Appointed Police Chief	3 @ 55%	7.000%	2.000%	2.029%	19.551%	30.580%	26.551%	4.029%
FFA (hired on or before 12/22/12)	3% @ 50	9.000%	0.000%	12.557%	9.023%	30.580%	18.023%	12.557%
FFA (hired after 12/22/12)	3% @ 55	9.000%	0.000%	12.000%	9.580%	30.580%	18.580%	12.000%
PEPRA - FFA (hired on or after 1/1/2013)	2.7% @ 57	0.000%	12.500%	0.000%	21.580%	34.080%	21.580%	12.500%
FFMA (hired on or before 12/22/12)	3% @ 50	7.000%	2.000%	9.557%	12.023%	30.580%	19.023%	11.557%
FFMA (hired after 12/22/12)	3% @ 55	7.000%	2.000%	9.000%	12.580%	30.580%	19.580%	11.000%
Executive Fire Chief	3% @ 50	0.000%	9.000%	2.449%	19.131%	30.580%	19.131%	11.449%
<b>Safety (Police and Fire) Unfunded Liability Contribution FY 23/24 \$15,305,419</b>								

<sup>1</sup>Per Resolution 2022-043, the City of Fullerton pays the member rate (or a percentage thereof) on behalf of the employee and reports the payment as compensation to PERS.