FY 2024-25 Employer Statutory Contribution Rates for Pension

County of San Mateo (Effective Pay Period Beginning 7/7/2024)

General						PEPRA
	Plan 1	Plan 2	Plan 3	Plan 4	Plan 5	Plan 7
Employer Normal Cost	16.57%	11.55%	9.39%	10.91%	13.41%	9.63%
Contribution to UAAL	12.07%	12.07%	12.07%	12.07%	12.07%	12.07%
Total Employer Contribution - General	28.64%	23.62%	21.46%	22.98%	25.48%	21.70%

All members pay 50% COLA share.

Safety						PEPRA
	Plan 1	Plan 2	Plan 4	Plan 5	Plan 6	Plan 7
Employer Normal Cost	27.12%	27.12%	21.58%	21.64%	21.64%	15.90%
Contribution to UAAL	29.49%	29.49%	29.49%	29.49%	29.49%	29.49%
Total Employer Contribution - Safety	56.61%	56.61%	51.07%	51.13%	51.13%	45.39%

All members pay 50% COLA share.

As of June 30, 2023, there are no active members in Plans 1 or 6. Plan 1 rates have been set equal to Plan 2 rates, and Plan 6 rates have been set equal to Plan 5 rates.

Probation						PEPRA
	Plan 1	Plan 2	Plan 4	Plan 5	Plan 6	Plan 7
Employer Normal Cost	32.73%	32.73%	21.58%	17.62%	17.62%	16.22%
Contribution to UAAL	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%
Total Employer Contribution - Probation	66.06%	66.06%	54.91%	50.95%	50.95%	49.55%

All members pay 50% COLA share.

As of June 30, 2023, there are no active members in Plans 1 or 6. Plan 1 rates have been set equal to Plan 2 rates, and Plan 6 rates have been set equal to Plan 5 rates.

San Mateo County Superior Court (Effective Pay Period Beginning 7/7/2024)

						PEPRA
	Plan 1	Plan 2	Plan 3	Plan 4	Plan 5	Plan 7
Employer Normal Cost	16.57%	11.55%	9.39%	10.91%	13.41%	9.63%
Contribution to UAAL	15.86%	15.86%	15.86%	15.86%	15.86%	15.86%
Total Employer Contribution	32.43%	27.41%	25.25%	26.77%	29.27%	25.49%

All members pay 50% COLA share.

San Mateo County Mosquito & Vector Control District (Effective Pay Period Beginning 7/1/2024)

				PEPRA
	Plan 1	Plan 2	Plan 4	Plan 7
Employer Normal Cost	15.36%	15.36%	15.36%	9.69%
Contribution to UAAL	15.76%	15.76%	15.76%	15.76%
Total Employer Contribution	31.12%	31.12%	31.12%	25.45%

Members of plans 1, 2 and 4 pay 0% COLA share.

As of June 30, 2023, there are no active members in Plans 1 or 2. Rates for those plans have been set equal to Plan 4 rates.

County of San Mateo FY 2024-25 General Member Contribution Rates for Pension Basic and COLA Share (Cost Sharing not included)

County of San Mateo	County of San Mateo
General - Basic Member Rate	General - 50% COLA Share
Entry PEPR.	A 50% 50% 50% 50%
Age G1, G2 G4 G5 G7	COLA G1 COLA G2 COLA G4 COLA G5
16 7.12% 6.86% 6.05% 9.63%	
17 7.22% 6.96% 6.13% 9.63%	-
18 7.32% 7.06% 6.22% 9.63%	
19 7.42% 7.16% 6.31% 9.63%	
20 7.53% 7.26% 6.40% 9.63%	
21 7.63% 7.36% 6.49% 9.63%	
22 7.74% 7.46% 6.58% 9.63%	
23 7.85% 7.56% 6.67% 9.63%	6 2.75% 3.29% 2.09% 1.81%
24 7.95% 7.67% 6.76% 9.63%	6 2.78% 3.33% 2.12% 1.83%
25 8.07% 7.78% 6.86% 9.63%	6 2.82% 3.38% 2.15% 1.86%
26 8.18% 7.88% 6.96% 9.63%	6 2.86% 3.42% 2.18% 1.88%
27 8.29% 7.99% 7.05% 9.63%	6 2.90% 3.47% 2.21% 1.91%
28 8.41% 8.11% 7.15% 9.63%	6 2.94% 3.52% 2.24% 1.94%
29 8.53% 8.22% 7.25% 9.63%	6 2.99% 3.57% 2.27% 1.96%
30 8.64% 8.33% 7.35% 9.63%	6 3.02% 3.62% 2.30% 1.99%
31 8.77% 8.45% 7.45% 9.63%	6 3.07% 3.67% 2.34% 2.02%
32 8.89% 8.57% 7.56% 9.63%	6 3.11% 3.72% 2.37% 2.05%
33 9.01% 8.69% 7.66% 9.63%	% 3.15% 3.77% 2.40% 2.07%
34 9.14% 8.81% 7.77% 9.63%	6 3.20% 3.83% 2.44% 2.10%
35 9.27% 8.94% 7.88% 9.63%	
36 9.41% 9.07% 7.99% 9.63%	6 3.29% 3.94% 2.51% 2.16%
37 9.54% 9.20% 8.10% 9.63%	
38 9.68% 9.33% 8.22% 9.63%	
39 9.83% 9.46% 8.33% 9.63%	
40 9.97% 9.60% 8.45% 9.63%	
41 10.11% 9.73% 8.57% 9.63%	
42 10.25% 9.86% 8.70% 9.63%	
43 10.39% 9.99% 8.82% 9.63%	
44 10.53% 10.12% 8.95% 9.63%	
45 10.68% 10.25% 9.07% 9.63%	
46 10.83% 10.38% 9.20% 9.63%	
47 10.97% 10.50% 9.32% 9.63% 48 11.11% 10.61% 9.45% 9.63%	
49 11.24% 10.69% 9.57% 9.63% 50 11.35% 10.74% 9.69% 9.63%	
50 11.35% 10.74% 9.69% 9.63% 51 11.44% 10.74% 9.81% 9.63%	
51 11.44% 10.74% 9.81% 9.83% 52 11.47% 10.74% 9.93% 9.63%	
53 11.47% 10.74% 9.93% 9.63% 53 11.47% 10.97% 10.03% 9.63%	
54 11.47% 10.97% 10.03% 9.63% 54 11.47% 11.30% 10.11% 9.63%	
55 11.47% 11.30% 10.11% 3.037	
56 11.47% 11.30% 10.15% 9.63%	
57 11.47% 11.30% 10.15% 9.63%	
58 11.47% 11.30% 10.37% 9.63%	
59 11.47% 11.30% 10.68% 9.63%	-
60 11.47% 11.30% 10.68% 9.63%	-

Effective Pay Period Beginning 7/7/2024

County of San Mateo FY 2024-25 Safety Member Contribution Rates for Pension Basic and COLA Share (Cost Sharing not included)

	Co	unty of San Ma	teo		Cou	unty of San Ma	ten	
		- Basic Membe		Safety - 50% COLA Share				
	Jaiety	- Dasic Welling	ii Nate		Jaie	.y - 30% COLA 3	ilai C	
Entry				50% COLA	50% COLA	50% COLA	50% COLA	50%
•	S1, S2	S4, S5, S6	PEPRA S7	S1	S2	S4	S5	COLA S6
Age 16	10.02%	9.63%	15.91%	4.80%	6.12%	4.14%	3.78%	3.13%
17	10.02%	9.74%	15.91%	4.86%	6.12%	4.14%	3.82%	3.16%
18	10.14%	9.85%	15.91%	4.80%	6.26%	4.19%	3.87%	3.20%
19	10.23%	9.97%	15.91%	4.97%	6.34%	4.23%	3.91%	3.24%
20	10.49%	10.08%	15.91%	5.03%	6.41%	4.23%	3.96%	3.27%
21	10.43%	10.20%	15.91%	5.09%	6.49%	4.38%	4.00%	3.31%
22	10.74%	10.32%	15.91%	5.15%	6.56%	4.44%	4.05%	3.35%
23	10.86%	10.44%	15.91%	5.21%	6.63%	4.49%	4.10%	3.39%
24	10.99%	10.56%	15.91%	5.27%	6.71%	4.54%	4.14%	3.43%
25	11.12%	10.68%	15.91%	5.33%	6.79%	4.59%	4.19%	3.47%
26	11.25%	10.81%	15.91%	5.39%	6.87%	4.65%	4.19%	3.51%
27	11.38%	10.94%	15.91%	5.45%	6.95%	4.70%	4.29%	3.55%
28	11.51%	11.06%	15.91%	5.52%	7.03%	4.75%	4.34%	3.59%
29	11.65%	11.19%	15.91%	5.58%	7.12%	4.81%	4.39%	3.63%
30	11.79%	11.33%	15.91%	5.65%	7.20%	4.87%	4.45%	3.68%
31	11.93%	11.46%	15.91%	5.72%	7.29%	4.93%	4.50%	3.72%
32	12.07%	11.60%	15.91%	5.79%	7.37%	4.99%	4.55%	3.77%
33	12.22%	11.74%	15.91%	5.86%	7.47%	5.05%	4.61%	3.81%
34	12.37%	11.89%	15.91%	5.93%	7.56%	5.11%	4.67%	3.86%
35	12.52%	12.03%	15.91%	6.00%	7.65%	5.17%	4.72%	3.91%
36	12.68%	12.19%	15.91%	6.08%	7.75%	5.24%	4.78%	3.96%
37	12.85%	12.34%	15.91%	6.16%	7.85%	5.30%	4.84%	4.01%
38	13.02%	12.50%	15.91%	6.24%	7.95%	5.37%	4.91%	4.06%
39	13.19%	12.66%	15.91%	6.32%	8.06%	5.44%	4.97%	4.11%
40	13.37%	12.81%	15.91%	6.41%	8.17%	5.51%	5.03%	4.16%
41	13.54%	12.97%	15.91%	6.49%	8.27%	5.57%	5.09%	4.21%
42	13.72%	13.11%	15.91%	6.58%	8.38%	5.63%	5.15%	4.26%
43	13.89%	13.24%	15.91%	6.66%	8.49%	5.69%	5.20%	4.30%
44	14.05%	13.33%	15.91%	6.73%	8.58%	5.73%	5.23%	4.33%
45	14.18%	13.36%	15.91%	6.80%	8.66%	5.74%	5.24%	4.34%
46	14.26%	13.36%	15.91%	6.83%	8.71%	5.74%	5.24%	4.34%
47	14.27%	13.36%	15.91%	6.84%	8.72%	5.74%	5.24%	4.34%
48	14.27%	13.60%	15.91%	6.84%	8.72%	5.85%	5.34%	4.42%
49	14.27%	14.01%	15.91%	6.84%	8.72%	6.02%	5.50%	4.55%
50	14.27%	14.01%	15.91%	6.84%	8.72%	6.02%	5.50%	4.55%
51	14.27%	14.01%	15.91%	6.84%	8.72%	6.02%	5.50%	4.55%
52	14.27%	14.01%	15.91%	6.84%	8.72%	6.02%	5.50%	4.55%
53	14.27%	14.01%	15.91%	6.84%	8.72%	6.02%	5.50%	4.55%
54	14.27%	14.01%	15.91%	6.84%	8.72%	6.02%	5.50%	4.55%
55	14.27%	14.01%	15.91%	6.84%	8.72%	6.02%	5.50%	4.55%
56	14.27%	14.01%	15.91%	6.84%	8.72%	6.02%	5.50%	4.55%
57	14.27%	14.01%	15.91%	6.84%	8.72%	6.02%	5.50%	4.55%
58	14.27%	14.01%	15.91%	6.84%	8.72%	6.02%	5.50%	4.55%
59	14.27%	14.01%	15.91%	6.84%	8.72%	6.02%	5.50%	4.55%
60	14.27%	14.01%	15.91%	6.84%	8.72%	6.02%	5.50%	4.55%

Effective Pay Period Beginning 7/7/2024

County of San Mateo FY 2024-25 Probation Member Contribution Rates for Pension Basic and COLA Share (Cost Sharing not included)

	Co	ounty of San Ma	teo	County of San Mateo				
		on - Basic Mem				ion - 50% COL		
Entry			PEPRA	50%	50%	50%	50%	50% COLA
Age	P1, P2	P4, P5, P6	P7	COLA P1	COLA P2	COLA P4	COLA P5	P6
16	10.02%	9.63%	16.23%	5.33%	6.21%	4.02%	3.49%	2.93%
17	10.14%	9.74%	16.23%	5.40%	6.28%	4.06%	3.53%	2.96%
18	10.25%	9.85%	16.23%	5.45%	6.35%	4.11%	3.57%	3.00%
19	10.37%	9.97%	16.23%	5.52%	6.43%	4.16%	3.62%	3.03%
20	10.49%	10.08%	16.23%	5.58%	6.50%	4.21%	3.66%	3.07%
21	10.62%	10.20%	16.23%	5.65%	6.58%	4.26%	3.70%	3.10%
22	10.74%	10.32%	16.23%	5.71%	6.66%	4.31%	3.74%	3.14%
23	10.86%	10.44%	16.23%	5.78%	6.73%	4.36%	3.79%	3.18%
24	10.99%	10.56%	16.23%	5.85%	6.81%	4.41%	3.83%	3.21%
25	11.12%	10.68%	16.23%	5.92%	6.89%	4.46%	3.87%	3.25%
26	11.25%	10.81%	16.23%	5.99%	6.97%	4.51%	3.92%	3.29%
27	11.38%	10.94%	16.23%	6.06%	7.05%	4.57%	3.97%	3.33%
28	11.51%	11.06%	16.23%	6.12%	7.13%	4.62%	4.01%	3.37%
29	11.65%	11.19%	16.23%	6.20%	7.22%	4.67%	4.06%	3.41%
30	11.79%	11.33%	16.23%	6.27%	7.31%	4.73%	4.11%	3.45%
31	11.93%	11.46%	16.23%	6.35%	7.39%	4.78%	4.16%	3.49%
32	12.07%	11.60%	16.23%	6.42%	7.48%	4.84%	4.21%	3.53%
33	12.22%	11.74%	16.23%	6.50%	7.57%	4.90%	4.26%	3.57%
34	12.37%	11.89%	16.23%	6.58%	7.67%	4.96%	4.31%	3.62%
35	12.52%	12.03%	16.23%	6.66%	7.76%	5.02%	4.36%	3.66%
36	12.68%	12.19%	16.23%	6.75%	7.86%	5.09%	4.42%	3.71%
37	12.85%	12.34%	16.23%	6.84%	7.96%	5.15%	4.48%	3.76%
38	13.02%	12.50%	16.23%	6.93%	8.07%	5.22%	4.54%	3.81%
39	13.19%	12.66%	16.23%	7.02%	8.18%	5.28%	4.59%	3.85%
40	13.37%	12.81%	16.23%	7.11%	8.29%	5.35%	4.65%	3.90%
41	13.54%	12.97%	16.23%	7.20%	8.39%	5.41%	4.71%	3.95%
42	13.72%	13.11%	16.23%	7.30%	8.50%	5.47%	4.76%	3.99%
43	13.89%	13.24%	16.23%	7.39%	8.61%	5.53%	4.80%	4.03%
44	14.05%	13.33%	16.23%	7.48%	8.71%	5.56%	4.84%	4.06%
45	14.18%	13.36%	16.23%	7.55%	8.79%	5.58%	4.85%	4.07%
46	14.26%	13.36%	16.23%	7.59%	8.84%	5.58%	4.85%	4.07%
47	14.27%	13.36%	16.23%	7.59%	8.84%	5.58%	4.85%	4.07%
48	14.27%	13.60%	16.23%	7.59%	8.84%	5.68%	4.93%	4.14%
49	14.27%	14.01%	16.23%	7.59%	8.84%	5.85%	5.08%	4.26%
50	14.27%	14.01%	16.23%	7.59%	8.84%	5.85%	5.08%	4.26%
51	14.27%	14.01%	16.23%	7.59%	8.84%	5.85%	5.08%	4.26%
52	14.27%	14.01%	16.23%	7.59%	8.84%	5.85%	5.08%	4.26%
53	14.27%	14.01%	16.23%	7.59%	8.84%	5.85%	5.08%	4.26%
54	14.27%	14.01%	16.23%	7.59%	8.84%	5.85%	5.08%	4.26%
55 56	14.27%	14.01%	16.23%	7.59%	8.84%	5.85%	5.08%	4.26%
56	14.27%	14.01%	16.23%	7.59%	8.84%	5.85%	5.08%	4.26%
57 59	14.27%	14.01%	16.23%	7.59%	8.84%	5.85%	5.08%	4.26%
58	14.27%	14.01%	16.23%	7.59%	8.84%	5.85%	5.08%	4.26%
59 60	14.27%	14.01%	16.23%	7.59%	8.84%	5.85%	5.08%	4.26%
60	14.27%	14.01%	16.23%	7.59%	8.84%	5.85%	5.08%	4.26%

Effective Pay Period Beginning 7/7/2024

San Mateo County Superior Court FY 2024-25 Member Contribution Rates for Pension Basic and COLA Share (Cost Sharing not included)

San Mateo County Mosquito & Vector Control District FY 2024-25 Member Contribution Rates for Pension

	San Mateo County Superior Courts Basic Member Rate				San Mate	Superior		
Entry				PEPRA	50%	50%	50%	50%
Age	G1, G2	G4	G5	G7	COLA G1	COLA G2	COLA G4	COLA G5
16	7.12%	6.86%	6.05%	9.63%	2.49%	2.98%	1.90%	1.64%
17	7.22%	6.96%	6.13%	9.63%	2.53%	3.02%	1.93%	1.66%
18	7.32%	7.06%	6.22%	9.63%	2.56%	3.06%	1.95%	1.68%
19	7.42%	7.16%	6.31%	9.63%	2.60%	3.11%	1.98%	1.71%
20	7.53%	7.26%	6.40%	9.63%	2.64%	3.15%	2.01%	1.73%
21	7.63%	7.36%	6.49%	9.63%	2.67%	3.19%	2.04%	1.76%
22	7.74%	7.46%	6.58%	9.63%	2.71%	3.24%	2.06%	1.78%
23	7.85%	7.56%	6.67%	9.63%	2.75%	3.29%	2.09%	1.81%
24	7.95%	7.67%	6.76%	9.63%	2.78%	3.33%	2.12%	1.83%
25	8.07%	7.78%	6.86%	9.63%	2.82%	3.38%	2.15%	1.86%
26	8.18%	7.88%	6.96%	9.63%	2.86%	3.42%	2.18%	1.88%
27	8.29%	7.99%	7.05%	9.63%	2.90%	3.47%	2.21%	1.91%
28	8.41%	8.11%	7.15%	9.63%	2.94%	3.52%	2.24%	1.94%
29	8.53%	8.22%	7.25%	9.63%	2.99%	3.57%	2.27%	1.96%
30	8.64%	8.33%	7.35%	9.63%	3.02%	3.62%	2.30%	1.99%
31	8.77%	8.45%	7.45%	9.63%	3.07%	3.67%	2.34%	2.02%
32	8.89%	8.57%	7.56%	9.63%	3.11%	3.72%	2.37%	2.05%
33	9.01%	8.69%	7.66%	9.63%	3.15%	3.77%	2.40%	2.07%
34	9.14%	8.81%	7.77%	9.63%	3.20%	3.83%	2.44%	2.10%
35	9.27%	8.94%	7.88%	9.63%	3.24%	3.88%	2.47%	2.13%
36	9.41%	9.07%	7.99%	9.63%	3.29%	3.94%	2.51%	2.16%
37	9.54%	9.20%	8.10%	9.63%	3.34%	3.99%	2.54%	2.19%
38	9.68%	9.33%	8.22%	9.63%	3.39%	4.05%	2.58%	2.23%
39	9.83%	9.46%	8.33%	9.63%	3.44%	4.11%	2.62%	2.26%
40	9.97%	9.60%	8.45%	9.63%	3.49%	4.17%	2.66%	2.29%
41	10.11%	9.73%	8.57%	9.63%	3.54%	4.23%	2.69%	2.32%
42	10.25%	9.86%	8.70%	9.63%	3.59%	4.29%	2.73%	2.36%
43	10.39%	9.99%	8.82%	9.63%	3.64%	4.35%	2.76%	2.39%
44	10.53%	10.12%	8.95%	9.63%	3.69%	4.41%	2.80%	2.42%
45	10.68%	10.25%	9.07%	9.63%	3.74%	4.47%	2.84%	2.46%
46	10.83%	10.38%	9.20%	9.63%	3.79%	4.53%	2.87%	2.49%
47	10.97%	10.50%	9.32%	9.63%	3.84%	4.59%	2.90%	2.52%
48	11.11%	10.61%	9.45%	9.63%	3.89%	4.65%	2.93%	2.56%
49	11.24%	10.69%	9.57%	9.63%	3.93%	4.70%	2.96%	2.59%
50	11.35%	10.74%	9.69%	9.63%	3.97%	4.75%	2.97%	2.62%
51	11.44%	10.74%	9.81%	9.63%	4.00%	4.79%	2.97%	2.66%
52	11.47%	10.74%	9.93%	9.63%	4.01%	4.80%	2.97%	2.69%
53	11.47%	10.97%	10.03%	9.63%	4.01%	4.80%	3.03%	2.72%
54	11.47%	11.30%	10.11%	9.63%	4.01%	4.80%	3.13%	2.74%
55	11.47%	11.30%	10.15%	9.63%	4.01%	4.80%	3.13%	2.75%
56	11.47%	11.30%	10.15%	9.63%	4.01%	4.80%	3.13%	2.75%
57	11.47%	11.30%	10.15%	9.63%	4.01%	4.80%	3.13%	2.75%
58	11.47%	11.30%	10.37%	9.63%	4.01%	4.80%	3.13%	2.81%
59 60	11.47% 11.47%	11.30% 11.30%	10.68% 10.68%	9.63% 9.63%	4.01% 4.01%	4.80% 4.80%	3.13% 3.13%	2.89%

Pension								
	San Mateo County Mosquito & Vector Control District Basic Member Rate							
Entry			PEPRA					
Age	G1, G2	G4	G7					
16	7.12%	6.86%	9.69%					
17	7.22%	6.96%	9.69%					
18	7.32%	7.06%	9.69%					
19	7.42%	7.16%	9.69%					
20	7.53%	7.26%	9.69%					
21	7.63%	7.36%	9.69%					
22	7.74%	7.46%	9.69%					
23	7.85%	7.56%	9.69%					
24	7.95%	7.67%	9.69%					
25	8.07%	7.78%	9.69%					
26	8.18%	7.88%	9.69%					
27	8.29%	7.99%	9.69%					
28	8.41%	8.11%	9.69%					
29	8.53%	8.22%	9.69%					
30	8.64%	8.33%	9.69%					
31	8.77%	8.45%	9.69%					
32	8.89%	8.57%	9.69%					
33	9.01%	8.69%	9.69%					
34	9.14%	8.81%	9.69%					
35	9.27%	8.94%	9.69%					
36 37	9.41% 9.54%	9.07% 9.20%	9.69% 9.69%					
38	9.68%	9.33%	9.69%					
39	9.83%	9.46%	9.69%					
40	9.97%	9.60%	9.69%					
41	10.11%	9.73%	9.69%					
42	10.25%	9.86%	9.69%					
43	10.39%	9.99%	9.69%					
44	10.53%	10.12%	9.69%					
45	10.68%	10.25%	9.69%					
46	10.83%	10.38%	9.69%					
47	10.97%	10.50%	9.69%					
48	11.11%	10.61%	9.69%					
49	11.24%	10.69%	9.69%					
50	11.35%	10.74%	9.69%					
51	11.44%	10.74%	9.69%					
52	11.47%	10.74%	9.69%					
53	11.47%	10.97%	9.69%					
54	11.47%	11.30%	9.69%					
55	11.47%	11.30%	9.69%					
56	11.47%	11.30%	9.69%					
57	11.47%	11.30%	9.69%					
58	11.47%	11.30%	9.69%					
59	11.47%	11.30%	9.69%					

Effective Pay Period Beginning 7/7/2024

Effective Pay Period Beginning 7/1/2024

60 11.47% 11.30% 9.69%