

**City of Anaheim
FY 2022/23 - FT CalPERS Rates**

Employee Group	CalPERS Membership ¹	Retirement Formula	Employee Rate	Employer Rate		Total Rate		Total PERS Rate	UAL Amount ³
				Employee ²	City	Paid by Employee	Paid by City		
Miscellaneous Employees									
AFSCME AMEA I.B.E.W. Unrep Management APA Trainees	Classic	2.7% @ 55	8.00%	4.00%	7.750%	12.00%	7.750%	19.750%	\$41,939,550
	New	2% @ 62	7.50%	0.00%	11.750%	7.50%	11.750%	19.250%	
Safety Employees									
Fire Management AFA	Classic	3% @ 50	9.00%	3.00%	15.730%	12.00%	15.730%	27.730%	\$12,120,057
	Classic Hired on or after 12/19/2012	2% @ 50	9.00%	3.00%	15.730%	12.00%	15.730%	27.730%	
	New	2.7% @ 57	12.00%	0.00%	18.730%	12.00%	18.730%	30.730%	
Police Management APMA APA	Classic	3% @ 50	9.00%	3.00%	20.700%	12.00%	20.700%	32.700%	\$21,190,145
	New	2.7% @57	13.50%	0.00%	23.700%	13.50%	23.700%	37.200%	

¹Definition of a 'New' PERS Member

- A new hire who is brought into CalPERS membership for the first time on or after January 1, 2013, and who has no prior membership in any California public retirement system and who is not eligible for reciprocity with another California public retirement system.
- A member who first established CalPERS membership prior to January 1, 2013, and who is rehired by a different CalPERS employer after a break in service of greater than six months.

²PERS Cost Share is the employee contribution towards the employer's Normal Cost (NC) Rate. CalPERS defines normal cost as the annual cost of service accrual for the upcoming fiscal year, for active employees. Normal cost is shown as a percentage of payroll and paid as part of the payroll reporting process.

³Annual payment on the Unfunded Accrued Liability (UAL) is the amortized dollar amount needed to fund past service credit earned (or accrued) for members who are currently receiving benefits, active members, and for members entitled to deferred benefits, as of the valuation date. CalPERS began showing the UAL payment as a dollar amount for non-pooled plans in FY 2017-18.

**City of Anaheim
PT CalPERS Rates FY 2022/23**

Employee Group	CalPERS Membership ¹	Retirement Formula	Employee Rate	Employer Rate		Total Rate		Total PERS Rate	UAL Amount ³
				Employee ²	City	Paid by Employee	Paid by City		
Miscellaneous Employees									
AMEA PT SEIU Teamsters IBEW - PT Customer Service Unrepresented	Classic	2.7% @ 55	8.00%	4.00%	7.750%	12.00%	7.750%	19.750%	\$41,939,550
	New	2% @ 62	7.50%	0.00%	11.750%	7.50%	11.750%	19.250%	

¹Definition of a 'New' PERS Member

- A new hire who is brought into CalPERS membership for the first time on or after January 1, 2013, and who has no prior membership in any California public retirement system and who is not eligible for reciprocity with another California public retirement system.
- A member who first established CalPERS membership prior to January 1, 2013, and who is rehired by a different CalPERS employer after a break in service of greater than six months.

²PERS Cost Share is the employee contribution towards the employer's Normal Cost (NC) Rate. CalPERS defines normal cost as the annual cost of service accrual for the upcoming fiscal year, for active employees. Normal cost is shown as a percentage of payroll and paid as part of the payroll reporting process.

³Annual payment on the Unfunded Accrued Liability (UAL) is the amortized dollar amount needed to fund past service credit earned (or accrued) for members who are currently receiving benefits, active members, and for members entitled to deferred benefits, as of the valuation date. The amount reflects the citywide UAL obligation for all FT and PT Miscellaneous (non-safety) employees.