

**City of Anaheim**  
**FY 2018/2019 - FT CalPERS Rates**

Employee Group	CalPERS Membership <sup>1</sup>	Retirement Formula	Employee Rate	Employer Rate		Total Rate		Total PERS Rate	UAL Amount <sup>3</sup>
				Employee <sup>2</sup>	City	Employee	City		
<b>Miscellaneous Employees</b>									
Management AMEA General AMEA Clerical I.B.E.W. Confidential APA Trainees	Classic   New	2.7% @ 55   2% @ 62	8.00%   6.75%	4.00%   0.00%	6.896%   10.896%	12.00%   6.75%	6.896%   10.896%	18.89600%   17.646%	\$28,092,418.00
<b>Safety Employees</b>									
Fire Management AFA	Classic	3% @ 50	9.00%	3.00%	15.378%	12.00%	15.378%	27.378%	\$7,180,209.00
	Classic Hired on or after 12/19/2012	2% @ 50	9.00%	3.00%	15.378%	12.00%	15.378%	27.378%	
	New	2.7% @ 57	10.75%	0.00%	18.378%	10.75%	18.378%	29.128%	
Police Management APMA APA	Classic	3% @ 50	9.00%	3.00%	19.098%	12.00%	19.098%	31.098%	\$12,137,346.00
	New	2.7% @ 57	12.00%	0.00%	22.098%	12.00%	22.098%	34.098%	

<sup>1</sup>Definition 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.
- A new hire who is brought into CalPERS membership for the first time on or after January 1, 2013, 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.

<sup>2</sup>PERS Cost Share is the employee contribution towards the employer's Normal Cost (NC) Rate. CalPERS defines normal cost 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.

<sup>3</sup>Annual 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.