

LAFCO	LAFCO employees? (y/n)	Formula (before PEPR)	Employee pick up	OPEB (y/n)	Optional Benefits
Butte LAFCO*	Y	2% @ 55			
County of El Dorado	N/A	2% @ 55 if hired before 2010; 2% @ 60 if hired after 2010 (Per tenets of MOU with Local 1)	Before 2011 County paid employee share for those with tenure >3 years. County pays half of employee share after 2011 (Local 1)	Y	Peace Corps service credit (Local 1); one year final compensation for employees hired before 2010 (average three year final compensation if hired after 2010) (Local 1)
El Dorado LAFCO	Y	2% @ 55	Per LAFCO Personnel Policy, LAFCO pays if hired before 2009 with tenure >3 years. Employees hired after 2009 pay employee share	N	Capital Fellowship service credit; one year final compensation
Kern LAFCO*	Y	2% @ 55			
Los Angeles LAFCO	Y	Formula varies. It starts at 11.82% at age 50 with 10 years; 22.39% at 55 with 15 years; 38.33% at 60 with 20 years and continues to increase with age/years of service. 100% compensation is achieved at 65+ with 42 years of service	Employees pay 100% of employee share	Y	Post retirement health benefits for spouse; Death benefits; Disability benefits; Survivor benefits; \$2000 life insurance and COLA
Monterey LAFCO	Y	2% @ 55	Employees currently pay 50% of the employee contribution, to go up to 100% of the employee contribution in July 2014	Y	
Napa LAFCO	N	2.5% @ 55 if hired before 2012; 2% @ 60 if hired after 2012	Employees pay employee share up to 5.8%	Y	County employees can apply accumulated sick leave – up to 1,800 hours – towards paying for the health coverage with each eight hour allotment covering one month of costs (16 hours if there is a dependent on the coverage)
Nevada LAFCO	Y	2% @ 55	LAFCO pays for employee share	N	
Placer LAFCO*	N	2.5% @ 55	Employee pays up to 2% of employee share		Comprehensive Employment and Training/Act Fellowship; Military Service; Peace Corps, AmeriCorps, VISTA & AmeriCorps
Riverside LAFCO	N	3% @ 60 if hired before 2011; 2% @ 62 if hired after 2011	LAFCO previously paid employee share, though currently phasing in the employee contribution. Starting in July 1 2013, all employees will be paying 100% of the employee share	Y	

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San Francisco LAFCO	N	Formula varies. Labor agreement calls for County and labor groups to confer on establishing set 3% @ 55 formula	Employees pay variable employee rate, not to exceed 4%	N	
San Luis Obispo LAFCO	Y	2% @ 55	LAFCO has picked 100% of the employer and employee retirement contribution. The exception to this is that any increases are split by LAFCO and the employee	N	
Santa Cruz LAFCO	Y	2% @ 55	LAFCO pays the employee share for the Secretary-Clerk, but not for the Executive Officer if hired prior to 2013. Employees pay employee share if hired after 2013	Y	Military service credit, final one year compensation, and optional 2W (if employee is vested and dies, that is treated as a retirement and benefits are paid to the beneficiary)
Shasta LAFCO	Y	2% @ 55	LAFCO pays 100% of the employee share	N	Credit for Unused Sick Leave; Pre-Retirement Optional Settlement 2 Death Benefit; Public Service Credit for Periods of Layoff; Public Service Credit for Peace Corps or AmeriCorps VISTA, or AmeriCorps Service; Military Service Credit as Public Service or for Retired Persons; Limit Prior Service to Members Employed on Contract Date
Solano LAFCO	Y	2.7% @ 55	Employees pay 3% of the 8% of the Employee's share	N	Limit Prior Service to Members Employed on Contract Date, One-Year Final Compensation, Two Years Additional Service Credit, Post-Retirement Survivor Allowance
Sonoma LAFCO	N	3% @ 60	Employees pay employee share	Y	One-Year Final Compensation
Yolo LAFCO*	N	2% @ 55			

\* Partial response, taken from a previous survey