

Perpetual Progress

Statistical Section



The Los Angeles community is an international hub where ideas, views, and cultures have intersected and fused for decades, driving innovation and forward thinking. Inspired by our ever-evolving community, LACERA builds on the strong foundation created by those who came before us. We constantly strive to meet the changing needs of our membership by developing services that exceed their expectations.



High tech fabrics have been used in athletic and weatherproof wear for decades, but the next wave in smart textiles includes electronics embedded through conductive yarn or 3D printing. Some smart textiles react to the wearer, like fabrics that change color with body heat or help regulate body temperature, while other innovations include programmable smart fabric connected to social media.

Introduction

The objective of the Statistical Section is to provide historical perspective, context, and detail to assist in utilizing the Basic Financial Statements, Notes to the Basic Financial Statements, and Required Supplementary Information to understand and assess the status of the Pension Plan and OPEB Program administered by LACERA as of the fiscal year-end. Statistical data is maintained within the Member Workspace (Workspace) platform. Workspace is a sophisticated in-house data management system in which LACERA actively maintains member-specific information, comprehensive plan membership records, and related member-specific documents. This section reports the most current membership status information for each type of member (general, safety, active, retired, etc.).

The statistical information provided here is divided into Financial Trends Information and Operating Information.

Financial Trends Information is intended to assist readers in understanding how LACERA's financial position has changed over time:

- *Changes in Fiduciary Net Position – Pension Plan and Changes in Fiduciary Net Position – OPEB Trust* presents additions by source, deductions by type, and the total change in Fiduciary Net Position for each year.
- *Pension Benefit Expenses by Type* presents retirement benefits, lump-sum death benefits, and refund deductions by type of benefit (e.g., service and disability retirement from general and safety plans).

Operating Information provides contextual information about LACERA's operations and membership to assist readers in using financial statement information to comprehend and evaluate LACERA's fiscal condition:

- *Active Members* provides membership statistics for active vested and active non-vested members. In addition, members who are not considered retired are included as terminated members and are defined as vested members with deferred benefits and non-vested members with inactive benefits.
- *Retired Members by Type of Pension Benefit and Retired Members by Type of OPEB Benefit* presents benefit information for the current year by benefit type and dollar level.
- *Schedule of Average Pension Benefit Payments* presents the average monthly benefit, average final salary, and number of retired members, organized in five-year increments of credited service.
- *Active Members and Participating Pension Employers* presents the employers and their corresponding employees who are or may become eligible for Pension Plan benefits.
- *Retired Members of Participating OPEB Employers* presents the number of members enrolled in medical and/or dental/vision benefits.
- *Employer Contribution Rates* for the Pension Plan is provided as additional information.
- *Supplemental Targeted Adjustment for Retirees (STAR) Program Costs* trends the Program's costs through the current calendar year-end.

Changes in Fiduciary Net Position – Pension Plan

For the Last 10 Fiscal Years Ended June 30

(Dollars in Thousands)

	2021	2020	2019	2018	2017
Additions					
Employer Contributions	\$2,012,877	\$1,800,137	\$1,668,151	\$1,524,823	\$1,331,359
Member Contributions	760,994	659,296	635,415	591,262	526,579
Net Investment Income/(Loss)	15,629,915	1,445,877	3,175,723	4,716,640	6,129,300
Miscellaneous	2,928	2,383	5,958	5,613	6,370
Total Additions/(Declines)	\$18,406,714	\$3,907,693	\$5,485,247	\$6,838,338	\$7,993,608
Deductions					
Total Benefit Expenses ¹	\$3,814,262	\$3,606,340	\$3,407,154	\$3,203,375	\$3,029,633
Administrative Expenses	90,586	85,384	82,906	78,181	66,830
Miscellaneous	248	397	333	451	188
Total Deductions	\$3,905,096	\$3,692,121	\$3,490,393	\$3,282,007	\$3,096,651
Net Increase/(Decrease) in Fiduciary Net Position	\$14,501,618	\$215,572	\$1,994,854	\$3,556,331	\$4,896,957
	2016	2015	2014	2013	2012
Additions					
Employer Contributions	\$1,403,712	\$1,494,975	\$1,320,442	\$723,195	\$1,078,929
Member Contributions	498,083	441,258	439,001	679,572	506,758
Net Investment Income/(Loss)	80,588	1,989,358	6,908,412	4,659,015	(291,009)
Miscellaneous	2,781	1,695	2,256	385	1,004
Total Additions/(Declines)	\$1,985,164	\$3,927,286	\$8,670,111	\$6,062,167	\$1,295,682
Deductions					
Total Benefit Expenses ¹	\$2,889,186	\$2,768,410	\$2,662,401	\$2,541,351	\$2,390,598
Administrative Expenses	67,645	62,591	58,723	53,863	50,218
Miscellaneous	(11)	212	229	190	121
Total Deductions	\$2,956,820	\$2,831,213	\$2,721,353	\$2,595,404	\$2,440,937
Net Increase/(Decrease) in Fiduciary Net Position	(\$971,656)	\$1,096,073	\$5,948,758	\$3,466,763	(\$1,145,255)

¹See Pension Benefit Expenses by Type in this Statistical Section.

Changes in Fiduciary Net Position – OPEB Trust

For the Last Nine Fiscal Years Ended June 30¹

(Dollars in Thousands)

	2021	2020	2019	2018	2017
Additions					
Employer Contributions ²	\$1,057,366	\$907,521	\$863,452	\$706,709	\$645,381
Net Investment Income/(Loss)	452,122	6,171	62,116	78,746	94,505
Miscellaneous	—	—	—	—	2
Total Additions	\$1,509,488	\$913,692	\$925,568	\$785,455	\$739,888
Deductions					
Administrative Expenses	\$584	\$246	\$234	\$190	\$374
Benefit Payments ²	694,665	659,295	627,839	583,406	557,381
Redemptions	40	—	25	3,735	—
Total Deductions	\$695,289	\$659,541	\$628,098	\$587,331	\$557,755
Net Increase in Fiduciary Net Position	\$814,199	\$254,151	\$297,470	\$198,124	\$182,133
	2016	2015	2014	2013	
Additions					
Employer Contributions ²	\$615,275	\$—	\$—	\$448,819	
Net Investment Income/(Loss)	(8,095)	4,688	35,113	209	
Miscellaneous	—	—	—	—	
Total Additions	\$607,180	\$4,688	\$35,113	\$449,028	
Deductions					
Administrative Expenses	\$192	\$153	\$144	\$173	
Benefit Payments ²	534,597	—	—	—	
Redemptions	—	—	—	—	
Total Deductions	\$534,789	\$153	\$144	\$173	
Net Increase in Fiduciary Net Position	\$72,391	\$4,535	\$34,969	\$448,855	

¹Trend Information: Schedule will ultimately show information for 10 years. Additional years will be displayed as they become available prospectively.

²Beginning in 2016:

Contributions: The Trust reflects both prefunding contributions actually made to the OPEB Trust as well as additions to Fiduciary Net Position, including amounts for OPEB as the benefits come due that will not be reimbursed to the employers using OPEB plan assets.

Deductions: The Trust includes all benefit payments whether made through the Trust or by employers as OPEB benefits come due (per paragraph 28a and 31 of GASB Statement Number 74).

Pension Benefit Expenses by Type

For the Last 10 Fiscal Years Ended June 30

(Dollars in Thousands)

	2021	2020	2019	2018	2017
Service Retiree Payroll					
General	\$2,291,480	\$2,174,355	\$2,060,365	\$1,946,614	\$1,845,791
Safety	574,362	543,901	507,909	478,802	445,473
Total	\$2,865,842	\$2,718,256	\$2,568,274	\$2,425,416	\$2,291,264
Disability Retiree Payroll					
General	\$195,818	\$190,386	\$186,120	\$177,879	\$173,550
Safety	723,948	670,237	621,358	574,431	538,116
Total	\$919,766	\$860,623	\$807,478	\$752,310	\$711,666
Total Retiree Payroll					
General	\$2,487,298	\$2,364,741	\$2,246,485	\$2,124,493	\$2,019,341
Safety	1,298,310	1,214,138	1,129,267	1,053,233	983,589
Total	\$3,785,608	\$3,578,879	\$3,375,752	\$3,177,726	\$3,002,930
Refunds					
General	\$21,622	\$22,418	\$27,096	\$20,782	\$21,970
Safety	2,890	2,813	1,595	2,439	2,482
Total	\$24,512	\$25,231	\$28,691	\$23,221	\$24,452
Lump-Sum Death Benefits	\$4,142	\$2,230	\$2,711	\$2,428	\$2,251
Total Benefit Expenses	\$3,814,262	\$3,606,340	\$3,407,154	\$3,203,375	\$3,029,633
	2016	2015	2014	2013	2012
Service Retiree Payroll					
General	\$1,762,274	\$1,692,558	\$1,631,285	\$1,556,814	\$1,465,218
Safety	419,092	397,962	384,248	367,471	340,177
Total	\$2,181,366	\$2,090,520	\$2,015,533	\$1,924,285	\$1,805,395
Disability Retiree Payroll					
General	\$169,821	\$165,543	\$162,338	\$157,406	\$152,698
Safety	507,824	484,907	459,311	432,405	413,300
Total	\$677,645	\$650,450	\$621,649	\$589,811	\$565,998
Total Retiree Payroll					
General	\$1,932,095	\$1,858,101	\$1,793,623	\$1,714,220	\$1,617,916
Safety	926,916	882,869	843,559	799,876	753,477
Total	\$2,859,011	\$2,740,970	\$2,637,182	\$2,514,096	\$2,371,393
Refunds					
General	\$23,470	\$22,050	\$18,994	\$19,406	\$14,523
Safety	3,622	3,361	4,534	5,606	3,098
Total	\$27,092	\$25,411	\$23,528	\$25,012	\$17,621
Lump-Sum Death Benefits	\$3,083	\$2,029	\$1,691	\$2,243	\$1,584
Total Benefit Expenses	\$2,889,186	\$2,768,410	\$2,662,401	\$2,541,351	\$2,390,598

Active Members

For the Last 10 Fiscal Years Ended June 30

	2021	2020	2019	2018	2017
Active Vested					
General	64,622	63,647	62,589	61,734	61,608
Safety	9,812	9,875	10,071	10,286	10,429
Subtotal	74,434	73,522	72,660	72,020	72,037
Active Non-Vested					
General	21,355	23,289	23,811	23,975	22,915
Safety	3,329	3,304	2,725	2,489	2,269
Subtotal	24,684	26,593	26,536	26,464	25,184
Terminated¹					
General	15,996	15,133	15,567	7,856	7,752
Safety	1,125	1,041	610	603	589
Subtotal	17,121	16,174	16,177	8,459	8,341
Total Active Members					
General	101,973	102,069	101,967	93,565	92,275
Safety	14,266	14,220	13,406	13,378	13,287
Total	116,239	116,289	115,373	106,943	105,562

	2016	2015	2014	2013	2012
Active Vested					
General	61,820	62,532	63,301	62,803	61,433
Safety	10,743	11,024	11,188	11,177	10,663
Subtotal	72,563	73,556	74,489	73,980	72,096
Active Non-Vested					
General	21,096	18,696	16,642	16,203	18,034
Safety	1,785	1,422	1,335	1,362	1,822
Subtotal	22,881	20,118	17,977	17,565	19,856
Terminated¹					
General	7,665	7,623	7,550	7,462	7,379
Safety	573	563	540	497	480
Subtotal	8,238	8,186	8,090	7,959	7,859
Total Active Members					
General	90,581	88,851	87,493	86,468	86,846
Safety	13,101	13,009	13,063	13,036	12,965
Total	103,682	101,860	100,556	99,504	99,811

¹Effective with fiscal year ended June 30, 2019 and going forward. Terminated includes both vested (deferred) and non-vested (inactive) members.

Retired Members by Type of Pension Benefit

As of June 30, 2021

Amount of Monthly Benefit	Number of Retired Members	Type of Retirement ¹		
		A	B	C
\$1 – \$1,000	13,315	8,504	1,040	3,771
\$1,001 – \$2,000	14,144	9,576	1,846	2,722
\$2,001 – \$3,000	11,344	8,354	1,776	1,214
\$3,001 – \$4,000	8,245	6,366	1,181	698
\$4,001 – \$5,000	5,858	4,698	785	375
\$5,001 – \$6,000	4,213	3,379	590	244
\$6,001 – \$7,000	3,078	2,429	504	145
> \$7,000	9,327	6,474	2,595	258
Total	69,524	49,780	10,317	9,427

Amount of Monthly Benefit	Retirement Option Selected ²					
	Unmodified	Unmodified+Plus	Option 1	Option 2	Option 3	Option 4
\$1 – \$1,000	11,494	843	99	453	109	317
\$1,001 – \$2,000	12,208	1,119	133	322	103	259
\$2,001 – \$3,000	9,789	996	93	159	75	232
\$3,001 – \$4,000	7,079	776	57	91	42	200
\$4,001 – \$5,000	4,900	662	39	57	37	163
\$5,001 – \$6,000	3,530	501	26	28	14	114
\$6,001 – \$7,000	2,476	450	13	22	5	112
> \$7,000	6,929	1,896	27	27	33	415
Total	58,405	7,243	487	1,159	418	1,812

¹ Type of Retirement:

- A: Service Retiree
- B: Disability Retiree
- C: Beneficiary/Continuant/Survivor

² Retirement Option Selected:

Unmodified: For Plans A-D and G, beneficiary receives 65 percent of the member's allowance (60 percent if the member retired before June 4, 2002); for Plan E, beneficiary receives 55 percent of member's allowance (50 percent if the member retired before June 4, 2002).

The following options reduce the member's monthly benefit:

Unmodified+Plus: For all Plans (A-G), member's allowance is reduced to pay an increased continuing allowance to an eligible surviving spouse/partner.

Option 1: Beneficiary receives lump sum of member's unused contributions.

Option 2: Beneficiary receives 100 percent of member's reduced monthly benefit.

Option 3: Beneficiary receives 50 percent of member's reduced monthly benefit.

Option 4: Beneficiary(ies) receives percentage of member's reduced monthly benefit as designated by member.

Retired Members by Type of OPEB Benefit

As of June 30, 2021

	Medical Benefit Premium Amounts					Total Member Count
	\$1- \$500	\$501- \$1,000	\$1,001- \$1,500	\$1,501- \$2,000	> \$2,000	
Medical Plans by Plan Type						
Anthem Blue Cross I	2	—	633	18	307	960
Anthem Blue Cross II	1	—	2,217	180	2,840	5,238
Anthem Blue Cross III	—	7,066	4,243	1,024	160	12,493
Anthem Blue Cross Prudent Buyer	—	520	25	360	—	905
Cigna-HealthSpring Preferred Rx	28	21	1	6	3	59
Cigna Network Model Plan	—	—	—	258	101	359
Kaiser - California	—	—	3,281	—	2,543	5,824
Kaiser - Senior Advantage	11,575	5,922	2,131	21	3	19,652
Kaiser - Colorado	—	—	6	—	8	14
Kaiser - Georgia	—	—	24	—	2	26
Kaiser - Hawaii	—	4	—	6	1	11
Kaiser - Oregon	—	—	5	—	7	12
Kaiser - Washington	—	—	6	—	4	10
Firefighters Local 1014	—	—	515	—	1,554	2,069
SCAN Health Plan	321	88	—	—	—	409
UnitedHealthcare	1	—	460	—	809	1,270
UnitedHealthcare Medicare Advantage (HMO)	1,831	1,203	—	487	—	3,521
Total Medical by Plan Type	13,759	14,824	13,547	2,360	8,342	52,832
Medical Plans by Retirement Type						
Service Retirees	10,761	11,361	10,043	1,690	5,243	39,098
Disability Retirees	814	1,541	2,046	512	2,940	7,853
Survivors	2,184	1,922	1,458	158	159	5,881
Total Medical by Retirement Type	13,759	14,824	13,547	2,360	8,342	52,832

	Dental/Vision Benefit Premium Amounts
	\$1 - \$500
Dental/Vision Plans by Plan Type	
CIGNA Indemnity Dental/Vision	48,266
CIGNA HMO Dental/Vision	5,996
Total Dental/Vision by Plan Type	54,262
Dental/Vision Plans by Retirement Type	
Service Retirees	39,898
Disability Retirees	8,244
Survivors	6,120
Total Dental/Vision by Retirement Type	54,262

Schedule of Average Pension Benefit Payments

For the Last 10 Fiscal Years Ended June 30

Retirement Effective Dates	Years of Credited Service					
	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30+
7/1/11 to 6/30/12						
Retirants						
General Members						
Average Monthly Benefit	\$1,793	\$1,362	\$2,082	\$2,567	\$3,525	\$4,956
Average Final Salary	\$5,624	\$5,141	\$5,683	\$5,686	\$6,711	\$6,830
Number of Active Retirants	141	291	234	278	297	918
Safety Members						
Average Monthly Benefit	\$2,203	\$4,924	\$6,474	\$4,417	\$7,372	\$9,750
Average Final Salary	\$6,307	\$8,948	\$9,929	\$9,108	\$10,380	\$11,587
Number of Active Retirants	8	29	13	33	103	183
Survivors						
General Members						
Average Monthly Benefit	\$1,055	\$691	\$965	\$1,770	\$1,643	\$2,736
Average Final Salary	\$4,661	\$3,821	\$3,766	\$5,244	\$4,301	\$5,662
Number of Active Survivors	21	46	26	43	57	94
Safety Members						
Average Monthly Benefit	\$2,786	\$2,352	\$2,789	\$3,271	\$3,221	\$5,580
Average Final Salary	\$5,771	\$6,466	\$7,785	\$7,019	\$6,127	\$7,824
Number of Active Survivors	5	5	5	7	8	23
7/1/12 to 6/30/13						
Retirants						
General Members						
Average Monthly Benefit	\$1,825	\$1,562	\$2,116	\$2,663	\$3,570	\$5,043
Average Final Salary	\$6,046	\$5,405	\$6,042	\$6,009	\$6,758	\$6,888
Number of Active Retirants	112	324	233	271	338	897
Safety Members						
Average Monthly Benefit	\$2,233	\$5,909	\$6,416	\$5,507	\$7,360	\$10,046
Average Final Salary	\$7,299	\$9,266	\$9,611	\$9,843	\$10,481	\$11,921
Number of Active Retirants	12	29	20	33	118	191
Survivors						
General Members						
Average Monthly Benefit	\$861	\$804	\$1,097	\$1,403	\$1,889	\$2,496
Average Final Salary	\$4,743	\$4,020	\$3,961	\$4,451	\$4,930	\$5,611
Number of Active Survivors	22	54	39	70	60	103
Safety Members						
Average Monthly Benefit	\$989	\$1,523	\$2,523	\$3,378	\$4,137	\$5,460
Average Final Salary	\$4,454	\$4,896	\$5,990	\$8,242	\$7,055	\$7,468
Number of Active Survivors	6	7	10	5	20	31

Schedule of Average Pension Benefit Payments continued

For the Last 10 Fiscal Years Ended June 30

Retirement Effective Dates	Years of Credited Service					
	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30+
7/1/13 to 6/30/14						
Retirants						
General Members						
Average Monthly Benefit	\$1,913	\$1,624	\$2,024	\$2,722	\$3,553	\$4,788
Average Final Salary	\$6,415	\$5,241	\$5,657	\$5,930	\$6,724	\$6,733
Number of Active Retirants	109	307	240	305	358	726
Safety Members						
Average Monthly Benefit	\$1,542	\$4,454	\$6,018	\$5,225	\$7,467	\$9,719
Average Final Salary	\$6,452	\$8,381	\$10,140	\$9,414	\$10,753	\$11,823
Number of Active Retirants	8	31	18	20	83	212
Survivors						
General Members						
Average Monthly Benefit	\$1,017	\$837	\$936	\$1,726	\$1,888	\$2,550
Average Final Salary	\$4,475	\$4,679	\$3,794	\$4,913	\$4,732	\$6,064
Number of Active Survivors	29	51	37	41	63	119
Safety Members						
Average Monthly Benefit	\$1,031	\$1,709	\$2,056	\$3,132	\$3,827	\$5,358
Average Final Salary	\$6,377	\$6,249	\$5,830	\$6,874	\$6,772	\$7,309
Number of Active Survivors	2	8	6	6	15	22
7/1/14 to 6/30/15						
Retirants						
General Members						
Average Monthly Benefit	\$1,422	\$1,716	\$2,202	\$3,106	\$3,360	\$5,017
Average Final Salary	\$5,939	\$5,543	\$5,903	\$6,731	\$6,294	\$6,970
Number of Active Retirants	126	331	280	308	436	784
Safety Members						
Average Monthly Benefit	\$2,917	\$5,412	\$5,374	\$6,477	\$7,082	\$9,923
Average Final Salary	\$7,015	\$9,261	\$9,810	\$10,748	\$10,400	\$11,847
Number of Active Retirants	20	19	21	28	116	215
Survivors						
General Members						
Average Monthly Benefit	\$903	\$1,021	\$1,342	\$1,854	\$1,799	\$2,741
Average Final Salary	\$4,076	\$4,471	\$5,243	\$5,464	\$4,814	\$5,525
Number of Active Survivors	32	53	40	52	71	126
Safety Members						
Average Monthly Benefit	\$2,101	\$2,054	\$1,768	\$2,911	\$4,530	\$6,206
Average Final Salary	\$5,564	\$6,518	\$4,737	\$6,552	\$6,815	\$8,367
Number of Active Survivors	6	4	9	12	16	29

For the Last 10 Fiscal Years Ended June 30

Retirement Effective Dates	Years of Credited Service					
	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30+
7/1/15 to 6/30/16						
Retirants						
General Members						
Average Monthly Benefit	\$1,619	\$1,809	\$2,265	\$2,893	\$3,462	\$5,163
Average Final Salary	\$6,022	\$5,607	\$6,020	\$6,414	\$6,440	\$7,372
Number of Active Retirants	118	331	273	274	471	837
Safety Members						
Average Monthly Benefit	\$3,134	\$3,776	\$5,743	\$6,290	\$7,540	\$10,730
Average Final Salary	\$7,077	\$9,355	\$10,057	\$10,613	\$11,062	\$12,654
Number of Active Retirants	24	16	27	22	109	205
Survivors						
General Members						
Average Monthly Benefit	\$929	\$752	\$957	\$1,174	\$1,745	\$2,470
Average Final Salary	\$6,444	\$4,670	\$3,996	\$4,367	\$4,825	\$5,339
Number of Active Survivors	30	55	50	51	69	143
Safety Members						
Average Monthly Benefit	\$1,446	\$3,207	\$3,071	\$3,053	\$4,468	\$5,611
Average Final Salary	\$5,927	\$6,777	\$6,628	\$6,941	\$6,825	\$7,529
Number of Active Survivors	6	6	8	9	16	33
7/1/16 to 6/30/17						
Retirants						
General Members						
Average Monthly Benefit	\$1,416	\$1,858	\$2,364	\$3,425	\$3,730	\$5,149
Average Final Salary	\$5,917	\$5,860	\$6,367	\$7,202	\$6,791	\$7,441
Number of Active Retirants	142	338	328	209	507	856
Safety Members						
Average Monthly Benefit	\$2,987	\$3,087	\$6,412	\$6,885	\$7,888	\$11,358
Average Final Salary	\$7,651	\$8,870	\$10,320	\$11,308	\$11,362	\$13,288
Number of Active Retirants	24	25	50	36	153	248
Survivors						
General Members						
Average Monthly Benefit	\$833	\$786	\$1,392	\$1,577	\$1,898	\$2,942
Average Final Salary	\$5,469	\$4,190	\$4,959	\$5,059	\$5,175	\$6,105
Number of Active Survivors	29	52	63	41	72	136
Safety Members						
Average Monthly Benefit	\$3,522	\$4,150	\$2,131	\$3,715	\$4,316	\$6,581
Average Final Salary	\$6,792	\$7,451	\$7,234	\$6,906	\$7,400	\$8,411
Number of Active Survivors	3	5	9	7	16	36

Schedule of Average Pension Benefit Payments continued

For the Last 10 Fiscal Years Ended June 30

Retirement Effective Dates	Years of Credited Service					
	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30+
7/1/17 to 6/30/18						
Retirants						
General Members						
Average Monthly Benefit	\$1,639	\$1,752	\$2,482	\$3,609	\$3,907	\$5,275
Average Final Salary	\$7,147	\$5,725	\$6,223	\$7,627	\$7,071	\$7,605
Number of Active Retirants	99	339	323	255	470	883
Safety Members						
Average Monthly Benefit	\$3,140	\$4,015	\$5,714	\$6,482	\$8,329	\$11,650
Average Final Salary	\$7,739	\$9,039	\$10,242	\$11,266	\$11,835	\$13,559
Number of Active Retirants	22	21	36	32	126	241
Survivors						
General Members						
Average Monthly Benefit	\$681	\$1,112	\$1,345	\$1,503	\$2,179	\$2,888
Average Final Salary	\$4,138	\$5,668	\$5,145	\$5,071	\$5,596	\$6,179
Number of Active Survivors	17	50	47	38	80	133
Safety Members						
Average Monthly Benefit	\$2,815	\$3,252	\$3,528	\$3,200	\$3,603	\$5,479
Average Final Salary	\$7,817	\$7,192	\$6,670	\$6,327	\$6,905	\$7,833
Number of Active Survivors	7	8	5	7	18	31
7/1/18 to 6/30/19						
Retirants						
General Members						
Average Monthly Benefit	\$1,659	\$1,578	\$3,091	\$3,613	\$3,994	\$6,007
Average Final Salary	\$6,332	\$5,585	\$7,078	\$7,481	\$7,398	\$8,630
Number of Active Retirants	122	337	371	313	447	938
Safety Members						
Average Monthly Benefit	\$4,251	\$4,072	\$5,960	\$8,466	\$9,038	\$12,076
Average Final Salary	\$8,564	\$9,754	\$10,348	\$12,556	\$12,737	\$14,367
Number of Active Retirants	25	30	36	38	137	278
Survivors						
General Members						
Average Monthly Benefit	\$1,129	\$921	\$1,243	\$1,660	\$1,894	\$2,898
Average Final Salary	\$5,507	\$5,704	\$5,510	\$5,402	\$5,204	\$5,928
Number of Active Survivors	38	69	80	81	111	183
Safety Members						
Average Monthly Benefit	\$801	\$2,157	\$2,885	\$2,704	\$3,208	\$6,016
Average Final Salary	\$4,148	\$6,656	\$7,462	\$5,607	\$6,217	\$8,495
Number of Active Survivors	4	8	14	17	29	45

For the Last 10 Fiscal Years Ended June 30

Retirement Effective Dates	Years of Credited Service					
	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30+
7/1/19 to 6/30/20						
Retirants						
General Members						
Average Monthly Benefit	\$1,529	\$1,917	\$2,998	\$3,506	\$4,414	\$5,772
Average Final Salary	\$6,503	\$6,414	\$7,197	\$7,410	\$8,151	\$8,315
Number of Active Retirants	121	337	332	350	400	958
Safety Members						
Average Monthly Benefit	\$2,606	\$4,498	\$6,070	\$7,800	\$9,336	\$12,485
Average Final Salary	\$7,489	\$10,058	\$11,768	\$12,329	\$13,251	\$14,963
Number of Active Retirants	15	24	21	38	119	320
Survivors						
General Members						
Average Monthly Benefit	\$969	\$964	\$1,171	\$1,739	\$1,961	\$2,794
Average Final Salary	\$5,282	\$4,866	\$4,956	\$5,962	\$5,469	\$6,085
Number of Active Survivors	31	62	69	84	101	179
Safety Members						
Average Monthly Benefit	\$3,839	\$2,467	\$3,078	\$2,973	\$4,646	\$5,847
Average Final Salary	\$5,723	\$4,966	\$6,705	\$5,977	\$7,952	\$8,081
Number of Active Survivors	7	9	10	16	31	63
7/1/20 to 6/30/21						
Retirants						
General Members						
Average Monthly Benefit	\$1,231	\$1,531	\$2,726	\$3,349	\$4,089	\$5,735
Average Final Salary	\$7,640	\$6,281	\$7,509	\$7,453	\$7,590	\$8,508
Number of Active Retirants	125	335	293	346	432	1,250
Safety Members						
Average Monthly Benefit	\$2,235	\$3,767	\$5,041	\$6,732	\$9,337	\$12,659
Average Final Salary	\$8,945	\$9,648	\$10,518	\$12,239	\$13,433	\$15,336
Number of Active Retirants	12	24	25	67	132	313
Survivors						
General Members						
Average Monthly Benefit	\$1,106	\$948	\$1,320	\$1,535	\$1,862	\$3,111
Average Final Salary	\$6,340	\$5,370	\$5,211	\$5,245	\$5,155	\$6,344
Number of Active Survivors	26	67	69	79	107	225
Safety Members						
Average Monthly Benefit	\$2,606	\$2,369	\$4,302	\$2,886	\$4,557	\$5,946
Average Final Salary	\$6,195	\$7,058	\$9,070	\$7,532	\$7,368	\$8,553
Number of Active Survivors	6	7	10	13	26	56

Active Members and Participating Pension Employers

For the Last 10 Fiscal Years Ended June 30

County of Los Angeles	2021		2020	
	Covered Members	Percentage of Total Covered Members	Covered Members	Percentage of Total Covered Members
General Members	85,970	86.735%	86,929	86.829%
Safety Members	13,141	13.258%	13,179	13.164%
Total	99,111	99.993%	100,108	99.993%
Participating Agencies (General Membership)				
South Coast Air Quality Mgmt. District	–	–%	–	–%
Los Angeles County Office of Education	–	–%	–	–%
Little Lake Cemetery District	1	0.001%	1	0.001%
Local Agency Formation Commission	6	0.006%	6	0.006%
Total Participating Agencies	7	0.007%	7	0.007%
Total Active Membership¹				
General Members	85,977	86.742%	86,936	86.836%
Safety Members	13,141	13.258%	13,179	13.164%
Total	99,118	100.000%	100,115	100.000%

County of Los Angeles	2019		2018	
	Covered Members	Percentage of Total Covered Members	Covered Members	Percentage of Total Covered Members
General Members	86,392	87.092%	85,701	87.020%
Safety Members	12,796	12.900%	12,775	12.972%
Total	99,188	99.992%	98,476	99.992%
Participating Agencies (General Membership)				
South Coast Air Quality Mgmt. District	–	–%	–	–%
Los Angeles County Office of Education	–	–%	–	–%
Little Lake Cemetery District	1	0.001%	1	0.001%
Local Agency Formation Commission	7	0.007%	7	0.007%
Total Participating Agencies	8	0.008%	8	0.008%
Total Active Membership¹				
General Members	86,400	87.100%	85,709	87.028%
Safety Members	12,796	12.900%	12,775	12.972%
Total	99,196	100.000%	98,484	100.000%

¹ Active Membership excludes terminated members, which are vested (deferred) and non-vested (inactive) members.

For the Last 10 Fiscal Years Ended June 30

County of Los Angeles	2017		2016	
	Covered Members	Percentage of Total Covered Members	Covered Members	Percentage of Total Covered Members
General Members	84,515	86.931%	82,907	86.865%
Safety Members	12,698	13.061%	12,528	13.126%
Total	97,213	99.992%	95,435	99.991%
Participating Agencies (General Membership)				
South Coast Air Quality Mgmt. District	1	0.001%	1	0.001%
Los Angeles County Office of Education	—	—%	—	—%
Little Lake Cemetery District	1	0.001%	1	0.001%
Local Agency Formation Commission	6	0.006%	7	0.007%
Total Participating Agencies	8	0.008%	9	0.009%
Total Active Membership¹				
General Members	84,523	86.939%	82,916	86.874%
Safety Members	12,698	13.061%	12,528	13.126%
Total	97,221	100.000%	95,444	100.000%

County of Los Angeles	2015		2014	
	Covered Members	Percentage of Total Covered Members	Covered Members	Percentage of Total Covered Members
General Members	81,219	86.704%	79,934	86.447%
Safety Members	12,446	13.286%	12,523	13.543%
Total	93,665	99.990%	92,457	99.990%
Participating Agencies (General Membership)				
South Coast Air Quality Mgmt. District	1	0.001%	1	0.001%
Los Angeles County Office of Education	—	—%	—	—%
Little Lake Cemetery District	1	0.001%	1	0.001%
Local Agency Formation Commission	7	0.008%	7	0.008%
Total Participating Agencies	9	0.010%	9	0.010%
Total Active Membership¹				
General Members	81,228	86.714%	79,943	86.457%
Safety Members	12,446	13.286%	12,523	13.543%
Total	93,674	100.000%	92,466	100.000%

¹Active Membership excludes terminated members, which are vested (deferred) and non-vested (inactive) members.

Participating Pension Employers – Active Members continued

For the Last 10 Fiscal Years Ended June 30

County of Los Angeles	2013		2012	
	Covered Members	Percentage of Total Covered Members	Covered Members	Percentage of Total Covered Members
General Members	78,997	86.293%	79,459	86.413%
Safety Members	12,539	13.697%	12,485	13.578%
Total	91,536	99.990%	91,944	99.991%
Participating Agencies (General Membership)				
South Coast Air Quality Mgmt. District	1	0.001%	1	0.001%
Los Angeles County Office of Education	—	—%	—	—%
Little Lake Cemetery District	1	0.001%	1	0.001%
Local Agency Formation Commission	7	0.008%	6	0.007%
Total Participating Agencies	9	0.010%	8	0.009%
Total Active Membership¹				
General Members	79,006	86.303%	79,467	86.422%
Safety Members	12,539	13.697%	12,485	13.578%
Total	91,545	100.000%	91,952	100.000%

¹Active Membership excludes terminated members, which are vested (deferred) and non-vested (inactive) members.

Retired Members of Participating OPEB Employers

For the Last 10 Fiscal Years Ended June 30

	2021	2020	2019	2018	2017
County of Los Angeles County and Participating Agencies					
Medical	52,832	52,336	51,216	50,052	48,812
Dental/Vision	54,262	53,705	52,499	51,225	49,890
	2016	2015	2014	2013	2012
County of Los Angeles County and Participating Agencies					
Medical	47,653	46,567	45,576	44,753	43,746
Dental/Vision	48,671	47,486	46,383	45,485	44,344

Employer Contribution Rates: County of Los Angeles

For the Last 10 Years

Effective Date	General Members						Safety Members		
	Plan A	Plan B	Plan C	Plan D	Plan E	Plan G ¹	Plan A	Plan B	Plan C ¹
10/1/2011 to 9/30/2012	21.59%	15.00%	14.51%	14.80%	15.30%	—	30.38%	24.10%	—
10/1/2012 to 9/30/2013	22.65%	15.55%	15.35%	16.00%	16.77%	—	31.55%	25.37%	—
1/1/2013 to 9/30/2013	—	—	—	—	—	15.61%	—	—	20.98%
10/1/2013 to 9/30/2014	25.08%	17.95%	17.54%	18.24%	19.09%	17.81%	34.63%	27.92%	23.18%
10/1/2014 to 6/30/2015	26.99%	19.49%	19.01%	19.74%	20.95%	19.53%	35.91%	29.26%	25.29%
7/1/2015 to 6/30/2016	25.13%	17.45%	16.90%	17.70%	18.97%	17.66%	34.64%	27.50%	23.46%
7/1/2016 to 9/30/2017	24.11%	15.94%	15.32%	16.19%	17.49%	16.07%	32.25%	25.94%	21.93%
10/1/2017 to 9/30/2018	26.06%	17.50%	16.80%	18.17%	19.57%	18.04%	34.45%	27.75%	23.73%
10/1/2018 to 9/30/2019	26.94%	18.04%	16.85%	18.51%	19.84%	18.53%	34.11%	28.36%	23.97%
10/1/2019 to 9/30/2020	27.81%	19.33%	18.33%	19.42%	20.79%	19.42%	35.32%	29.30%	24.68%
10/1/2020 to 9/30/2021	29.59%	21.13%	19.72%	20.94%	22.47%	20.84%	38.10%	31.99%	26.27%

¹As a result of PEPRA implementation, effective January 1, 2013.

Employer Contribution Rates: Little Lake Cemetery District¹, Local Agency Formation Commission², and Los Angeles County Office of Education³

For the Last 10 Years

Effective Date	General Members			
	Plan A	Plan D	Plan E	Plan G ⁴
10/1/2011 to 9/30/2012	21.59%	14.80%	15.30%	—
10/1/2012 to 9/30/2013	—	16.00%	16.77%	—
1/1/2013 to 9/30/2013	—	—	—	15.61%
10/1/2013 to 9/30/2014	—	18.24%	19.09%	17.81%
10/1/2014 to 6/30/2015	—	19.74%	20.95%	19.53%
7/1/2015 to 6/30/2016	—	17.70%	18.97%	17.66%
7/1/2016 to 9/30/2017	—	16.19%	17.49%	16.07%
10/1/2017 to 9/30/2018	—	18.17%	—	18.04%
10/1/2018 to 9/30/2019	—	18.51%	—	18.53%
10/1/2019 to 9/30/2020	—	19.42%	—	19.42%
10/1/2020 to 9/30/2021	—	20.94%	—	20.84%

¹Rates applicable to Little Lake Cemetery District are limited to Plan D.

²Rates applicable to the Local Agency Formation Commission for the County of Los Angeles are limited to Plans D, E, and G. As of November 2016, there were no participating members under Plan E.

³Rates applicable to the Los Angeles County Office of Education are limited to Plan A. As of June 2012, there were no participating members.

⁴Rates effective January 1, 2013, were a result of PEPRA implementation.

Supplemental Targeted Adjustment for Retirees (STAR) Program Costs – Pension Plan

The STAR Program is administered on a calendar-year basis. The chart below represents the STAR Program costs for the last 10 years.

LACERA STAR Program Costs

For the Last 10 Calendar Years
(Dollars in Thousands)



*Represents partial fiscal year January 1 through June 30.



LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION

2021 Annual Comprehensive Financial Report

lacera.com 300 N. Lake Avenue, Pasadena, CA 91101 626-564-6000