



FY 2022-23 and FY 2021-22 EMPLOYER CONTRIBUTION RATES

Sacramento County and Elected Officials

MISCELLANEOUS

	Tier 1		Tier 2		Tier 3		Tier 4		Tier 5	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
Normal Cost	11.96%	11.80%	8.29%	8.29%	11.42%	11.49%	11.07%	11.07%	10.02%	10.01%
UAAL	13.41%	12.58%	13.41%	12.58%	13.41%	12.58%	13.41%	12.58%	13.41%	12.58%
Total	25.37%	24.38%	21.70%	20.87%	24.83%	24.07%	24.48%	23.65%	23.43%	22.59%

SAFETY

	Tier 1		Tier 2		Tier 3		Tier 4	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
Normal Cost	35.64%	30.08%	21.38%	21.36%	20.15%	20.02%	15.05%	15.11%
UAAL	37.32%	35.99%	37.32%	35.99%	37.32%	35.99%	37.32%	35.99%
Total	72.96%	66.07%	58.70%	57.35%	57.47%	55.99%	52.37%	51.10%

Superior Court

MISCELLANEOUS

	Tier 1		Tier 2		Tier 3		Tier 5	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
Normal Cost	15.73%	15.66%	12.41%	12.41%	16.55%	16.67%	10.02%	10.01%
UAAL	13.37%	12.54%	13.37%	12.54%	13.37%	12.54%	13.37%	12.54%
Total	29.10%	28.20%	25.78%	24.95%	29.92%	29.21%	23.39%	22.55%

Special Districts

MISCELLANEOUS

Galt-Arno Cemetery and Fair Oaks Cemetery Districts

	Tier 3		Tier 5	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
Normal Cost	16.55%	16.67%	10.02%	10.01%
UAAL	17.88%	16.47%	17.88%	16.47%
Total	34.43%	33.14%	27.90%	26.48%

Orangevale Recreation and Park District

	Tier 3		Tier 5	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
Normal Cost	11.42%	11.49%	10.02%	10.01%
UAAL	21.52%	20.61%	21.52%	20.61%
Total	32.94%	32.10%	31.54%	30.62%

Rio Linda Elverta Recreation and Park District

	Tier 5	
	FY 2022-23	FY 2021-22
Normal Cost	10.02%	10.01%
UAAL	2.02%	1.83%
Total	12.04%	11.84%

All Other Districts

	Tier 3		Tier 5	
	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21
Normal Cost	16.55%	16.67%	10.02%	10.01%
UAAL	21.52%	20.61%	21.52%	20.61%
Total	38.07%	37.28%	31.54%	30.62%



FY 2022-23 and FY 2021-22 MEMBER CONTRIBUTION RATES

Sacramento County and Elected Officials

MISCELLANEOUS

All	Tier 1*		Tier 2		Tier 3		Tier 4		Tier 5	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
	11.57%	11.21%	8.44%	8.44%	11.33%	11.41%	10.97%	10.97%	10.02%	10.01%

SAFETY

All	Tier 1*		Tier 2		Tier 3		Tier 4	
	FY 2022-23	FY 2021-22	FY 2022-21	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
	24.77%	23.00%	21.14%	21.16%	19.99%	19.95%	15.05%	15.11%

Superior Court

MISCELLANEOUS

All	Tier 1*		Tier 2		Tier 3		Tier 5	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
	7.06%	6.75%	4.16%	4.16%	6.00%	6.01%	10.02%	10.01%

Special Districts

MISCELLANEOUS

Galt-Arno Cemetery and Fair Oaks Cemetery Districts	Tier 3		Tier 5	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
	6.00%	6.01%	10.02%	10.01%

Orangevale Recreation and Park District	Tier 3		Tier 5	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
	11.33%	11.41%	10.02%	10.01%

Rio Linda Elverta Recreation and Park District	Tier 5	
	FY 2022-23	FY 2021-22
	10.02%	10.01%

All Other Districts	Tier 3		Tier 5	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
	6.00%	6.01%	10.02%	10.01%

Note: For legacy tiers (Miscellaneous tiers 1, 2, 3, and 4 and Safety tiers 1, 2, and 3), member rates shown are for bi-weekly salary in excess of \$161 (or monthly salary in excess of \$350). For PEPRA tiers (Miscellaneous tier 5 and Safety tier 4), member rates shown are for the total bi-weekly salary.

* Members who enter prior to 1/1/1975 contribute on the basis of their actual entry age and all others contribute based on the basis of a single entry age of 35 for Miscellaneous members and age of 29 for Safety members.