



County of Sacramento
 Projection of Estimated Employer Contribution Rates
 Based on June 30, 2021 Actuarial Valuation

Plan/Tier	Fiscal Year								
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Miscellaneous Tier 1	24.38%	25.37%	23.55%	21.17%	19.27%	17.71%	16.31%	11.96%	11.96%
Miscellaneous Tier 2	20.87%	21.70%	19.88%	17.50%	15.60%	14.04%	12.64%	8.29%	8.29%
Miscellaneous Tier 3	24.07%	24.83%	23.01%	20.63%	18.73%	17.17%	15.77%	11.42%	11.42%
Miscellaneous Tier 4	23.65%	24.48%	22.66%	20.28%	18.38%	16.82%	15.42%	11.07%	11.07%
Miscellaneous Tier 5	22.59%	23.43%	21.61%	19.23%	17.33%	15.77%	14.37%	10.02%	10.02%
Safety Tier 1	66.07%	72.96%	68.08%	65.03%	66.16%	65.24%	62.22%	60.76%	61.59%
Safety Tier 2	57.35%	58.70%	55.12%	50.60%	47.16%	44.42%	42.03%	39.42%	39.73%
Safety Tier 3	56.01%	57.47%	53.91%	49.39%	45.77%	42.80%	40.13%	37.19%	36.99%
Safety Tier 4	51.10%	52.37%	48.81%	44.29%	40.67%	37.70%	35.03%	32.09%	31.89%



**Superior Court
Projection of Estimated Employer Contribution Rates
Based on June 30, 2021 Actuarial Valuation**

Miscellaneous	Fiscal Year								
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Tier 1	28.20%	29.10%	27.28%	24.90%	23.00%	21.44%	20.04%	15.73%	15.73%
Tier 2	24.95%	25.78%	23.96%	21.58%	19.68%	18.12%	16.72%	12.41%	12.41%
Tier 3	29.21%	29.92%	28.10%	25.72%	23.82%	22.26%	20.86%	16.55%	16.55%
Tier 5	22.55%	23.39%	21.57%	19.19%	17.29%	15.73%	14.33%	10.02%	10.02%



**Fair Oaks Cemetery District and Galt Arno Cemetery District
Projection of Estimated Employer Contribution Rates
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Miscellaneous	Fiscal Year								
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Tier 3	33.14%	34.43%	32.61%	30.23%	28.33%	26.77%	25.37%	20.69%	20.69%
Tier 5	26.48%	27.90%	26.08%	23.70%	21.80%	20.24%	18.84%	14.16%	14.16%



**Orangevale Recreation and Parks District
Projection of Estimated Employer Contribution Rates
Based on June 30, 2021 Actuarial Valuation**

	Fiscal Year								
Miscellaneous	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Tier 3	32.10%	32.94%	31.12%	28.74%	26.84%	25.28%	23.88%	19.20%	19.20%
Tier 5	30.62%	31.54%	29.72%	27.34%	25.44%	23.88%	22.48%	17.80%	17.80%



**Rio Linda Elverta Recreation and Parks District
Projection of Estimated Employer Contribution Rates
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	Fiscal Year								
Miscellaneous	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Tier 5	11.84%	12.04%	10.06%	10.02%	10.02%	10.02%	10.02%	10.02%	10.02%



Other Special Districts*
Projection of Estimated Employer Contribution Rates
Based on June 30, 2021 Actuarial Valuation

Miscellaneous	Fiscal Year								
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Tier 3	37.28%	38.07%	36.25%	33.87%	31.97%	30.41%	29.01%	24.33%	24.33%
Tier 5	30.62%	31.54%	29.72%	27.34%	25.44%	23.88%	22.48%	17.80%	17.80%

* Contribution rates are for the following employers: Carmichael Recreation and Park District, Elk Grove Consumnes Cemetery District, Mission Oaks Recreation and Park District, Sacramento Employment and Training Agency, and Sunrise Recreation and Park District.