



**FY 2015-2016 EMPLOYER CONTRIBUTION RATES**  
**Sacramento County and Elected Officials Only**

**MISCELLANEOUS**

**No 50/50 Normal Cost Phase-In**

	<b>Tier 1</b>	<b>Tier 2</b>	<b>Tier 3</b>	<b>Tier 4</b>	<b>Tier 5</b>
Normal Cost	11.80%	10.79%	13.90%	9.54%	8.12%
UAAL	6.75%	6.75%	6.75%	6.75%	6.75%
<b>Total</b>	<b>18.55%</b>	<b>17.54%</b>	<b>20.65%</b>	<b>16.29%</b>	<b>14.87%</b>

**50/50 Normal Cost Phase-In**

Members Pay Additional 1% Normal Cost in FY 15-16 (G01A)

	<b>Tier 1</b>	<b>Tier 2</b>	<b>Tier 3</b>	<b>Tier 4</b>	<b>Tier 5</b>
Normal Cost	10.80%	9.79%	12.92%	8.61%	NA
UAAL	6.75%	6.75%	6.75%	6.75%	NA
<b>Total</b>	<b>17.55%</b>	<b>16.54%</b>	<b>19.67%</b>	<b>15.36%</b>	<b>NA</b>

Members Pay Total of 2/3 of the Normal Cost Difference in the Second Year (G13A)

	<b>Tier 1</b>	<b>Tier 2</b>	<b>Tier 3</b>	<b>Tier 4</b>	<b>Tier 5</b>
Normal Cost	9.91%	8.38%	11.01%	8.91%	NA
UAAL	6.75%	6.75%	6.75%	6.75%	NA
<b>Total</b>	<b>16.66%</b>	<b>15.13%</b>	<b>17.76%</b>	<b>15.66%</b>	<b>NA</b>

Members Pay Total of 1/3 of the Normal Cost Difference in the Second Year (G13B)

	<b>Tier 1</b>	<b>Tier 2</b>	<b>Tier 3</b>	<b>Tier 4</b>	<b>Tier 5</b>
Normal Cost	10.85%	9.58%	12.46%	9.23%	NA
UAAL	6.75%	6.75%	6.75%	6.75%	NA
<b>Total</b>	<b>17.60%</b>	<b>16.33%</b>	<b>19.21%</b>	<b>15.98%</b>	<b>NA</b>

Members Pay Total 2/4 of the Normal Cost Difference in the Second Year (G14A & G14B)

	<b>Tier 1</b>	<b>Tier 2</b>	<b>Tier 3</b>	<b>Tier 4</b>	<b>Tier 5</b>
Normal Cost	10.38%	8.98%	11.74%	9.07%	NA
UAAL	6.75%	6.75%	6.75%	6.75%	NA
<b>Total</b>	<b>17.13%</b>	<b>15.73%</b>	<b>18.49%</b>	<b>15.82%</b>	<b>NA</b>

Members Pay Total of 2/5 of the Normal Cost Difference in the Second Year (G15A & G15B)

	<b>Tier 1</b>	<b>Tier 2</b>	<b>Tier 3</b>	<b>Tier 4</b>	<b>Tier 5</b>
Normal Cost	10.66%	9.34%	12.17%	9.16%	NA
UAAL	6.75%	6.75%	6.75%	6.75%	NA
<b>Total</b>	<b>17.41%</b>	<b>16.09%</b>	<b>18.92%</b>	<b>15.91%</b>	<b>NA</b>

**Note:**

NA - Not applicable

**For Comparison Purposes Only**

**FY 2015-2016 Employer and Member Normal Cost Rates**

**Assuming Exactly 50:50 Payment by the Employer and Member**

	<b>Tier 1</b>	<b>Tier 2</b>	<b>Tier 3</b>	<b>Tier 4</b>	<b>Tier 5</b>
<b>Employer Normal Cost</b>	<b>8.96%</b>	<b>7.17%</b>	<b>9.57%</b>	<b>8.60%</b>	<b>8.12%</b>
Member Normal Cost	7.69%	7.17%	9.25%	8.28%	8.12%
Member COLA Buydown	1.27%	0.00%	0.32%	0.32%	0.00%
<b>Total Normal Cost</b>	<b>17.92%</b>	<b>14.34%</b>	<b>19.14%</b>	<b>17.20%</b>	<b>16.24%</b>



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**SAFETY**

**No 50/50 Normal Cost Phase-In**

	Member Paying Full Rate			
	Tier 1	Tier 2	Tier 3	Tier 4
Normal Cost	22.36%	20.10%	19.44%	13.11%
UAAL	21.29%	21.29%	21.29%	21.29%
<b>Total</b>	<b>43.65%</b>	<b>41.39%</b>	<b>40.73%</b>	<b>34.40%</b>

**50/50 Normal Cost Phase-In**

Members Pay 50/50 Normal Cost (G12A)

	Member Paying Full Rate			
	Tier 1	Tier 2	Tier 3	Tier 4
Normal Cost	19.74%	16.43%	16.01%	NA
UAAL	21.29%	21.29%	21.29%	NA
<b>Total</b>	<b>41.03%</b>	<b>37.72%</b>	<b>37.30%</b>	<b>NA</b>

Members Pay Total 1/3 of the Normal Cost Difference in the Second Year (G13B)

	Member Paying Full Rate			
	Tier 1	Tier 2	Tier 3	Tier 4
Normal Cost	21.49%	18.88%	18.30%	NA
UAAL	21.29%	21.29%	21.29%	NA
<b>Total</b>	<b>42.78%</b>	<b>40.17%</b>	<b>39.59%</b>	<b>NA</b>

Members Pay Total 2/4 of the Normal Cost Difference in the Second Year (G14A)

	Member Paying Full Rate			
	Tier 1	Tier 2	Tier 3	Tier 4
Normal Cost	21.05%	18.27%	17.73%	NA
UAAL	21.29%	21.29%	21.29%	NA
<b>Total</b>	<b>42.34%</b>	<b>39.56%</b>	<b>39.02%</b>	<b>NA</b>

**Note:**

NA - Not applicable

**For Comparison Purposes Only**

**FY 2015-2016 Employer and Member Normal Cost Rates**  
**Assuming Exactly 50:50 Payment by the Employer and Member**

	Tier 1	Tier 2	Tier 3	Tier 4
<b>Employer Normal Cost</b>	<b>19.74%</b>	<b>16.43%</b>	<b>16.01%</b>	<b>13.11%</b>
Member Normal Cost	18.26%	16.08%	15.66%	13.11%
Member COLA Buydown	1.48%	0.35%	0.35%	0.00%
<b>Total Normal Cost</b>	<b>39.48%</b>	<b>32.86%</b>	<b>32.02%</b>	<b>26.22%</b>



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**MISCELLANEOUS**

	<u>Without 50/50 Normal Cost Phase-In</u>		<u>With 50/50 Normal Cost Phase-In</u>				
	<u>FY 2014-2015</u>	<u>FY 2015-2016</u>	<u>1% Normal Cost Pick-Up by Member in FY 14-15 (G01A)</u>	<u>Total 2/3 of the Normal Cost Difference Pick-Up by Member (G13A)</u>	<u>Total 1/3 of the Normal Cost Difference Pick-Up by Member (G13B)</u>	<u>Total 2/4 of the Normal Cost Difference Pick-Up by Member (G14A &amp;G14B)</u>	<u>Total 2/5 of the Normal Cost Difference Pick-Up by Member (G15A &amp;G15B)</u>
Tier 1	5.43%	4.75%	5.75%	6.71%	5.73%	6.22%	5.93%
Tier 2	3.82%	3.54%	4.54%	5.96%	4.75%	5.36%	4.99%
Tier 3	5.18%	4.78%	5.78%	7.76%	6.27%	7.02%	6.57%
Tier 4	7.80%	7.20%	8.20%	7.92%	7.56%	7.74%	7.63%
Tier 5	8.78%	8.12%	NA	NA	NA	NA	NA

**Note:**

NA - Not applicable

Member rates shown are for bi-weekly salary in excess of \$161 (or monthly salary of \$350).

<b>For Comparison Purposes Only</b>					
<b>FY 2015-2016 Employer and Member Normal Cost Rates</b>					
<b>Assuming Exactly 50:50 Payment by the Employer and Member</b>					
	<u>Tier 1</u>	<u>Tier 2</u>	<u>Tier 3</u>	<u>Tier 4</u>	<u>Tier 5</u>
Employer Normal Cost	8.96%	7.17%	9.57%	8.60%	8.12%
<b>Member Normal Cost</b>	<b>7.69%</b>	<b>7.17%</b>	<b>9.25%</b>	<b>8.28%</b>	<b>8.12%</b>
Member COLA Buydown	1.27%	0.00%	0.32%	0.32%	0.00%
<b>Total Normal Cost</b>	<b>17.92%</b>	<b>14.34%</b>	<b>19.14%</b>	<b>17.20%</b>	<b>16.24%</b>



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**SAFETY**

	<u>Without 50/50 Normal Cost Phase-In</u>		<u>With 50/50 Normal Cost Phase-In</u>		
	<u>FY 2014-2015</u>	<u>FY 2015-2016</u>	<u>50/50 Normal Cost Pick-Up by Member (G12A)</u>	<u>Total 1/3 of the Normal Cost Difference Pick-Up by Member (G13B)</u>	<u>Total 2/4 of the Normal Cost Difference Pick-Up by Member (G14A)</u>
Tier 1	14.30%	15.25%	18.26%	16.25%	16.76%
Tier 2	11.94%	12.29%	16.08%	13.55%	14.19%
Tier 3	11.82%	12.10%	15.66%	13.29%	13.88%
Tier 4	13.86%	13.11%	NA	NA	NA

**Note:**

NA - Not applicable

Member rates shown are for bi-weekly salary in excess of \$161 (or monthly salary of \$350).

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**FY 2015-2016 Employer and Member Normal Cost Rates**

**Assuming Exactly 50:50 Payment by the Employer and Member**

	<u>Tier 1</u>	<u>Tier 2</u>	<u>Tier 3</u>	<u>Tier 4</u>
Employer Normal Cost	19.74%	16.43%	16.01%	13.11%
<b>Member Normal Cost</b>	<b>18.26%</b>	<b>16.08%</b>	<b>15.66%</b>	<b>13.11%</b>
Member COLA Buydown	1.48%	0.35%	0.35%	0.00%
<b>Total Normal Cost</b>	<b>39.48%</b>	<b>32.86%</b>	<b>32.02%</b>	<b>26.22%</b>