



FY 2020-21 and FY 2019-20 EMPLOYER CONTRIBUTION RATES

Sacramento County and Elected Officials

MISCELLANEOUS

	Tier 1		Tier 2		Tier 3		Tier 4		Tier 5	
	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20
Normal Cost	10.52%	10.66%	7.66%	8.21%	10.69%	10.90%	10.40%	10.39%	9.45%	9.45%
UAAL	11.51%	9.53%	11.51%	9.53%	11.51%	9.53%	11.51%	9.53%	11.51%	9.53%
Total	22.03%	20.19%	19.17%	17.74%	22.20%	20.43%	21.91%	19.92%	20.96%	18.98%

SAFETY

	Tier 1		Tier 2		Tier 3		Tier 4	
	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20
Normal Cost	27.40%	25.92%	19.37%	19.55%	18.73%	18.64%	14.97%	15.09%
UAAL	34.38%	28.76%	34.38%	28.76%	34.38%	28.76%	34.38%	28.76%
Total	61.78%	54.68%	53.75%	48.31%	53.11%	47.40%	49.35%	43.85%

Superior Court *

MISCELLANEOUS

	Tier 1		Tier 2		Tier 3		Tier 5	
	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20
Normal Cost	13.50%	13.90%	11.44%	12.55%	15.54%	15.91%	9.45%	9.45%
UAAL	11.47%	9.50%	11.47%	9.50%	11.47%	9.50%	11.47%	9.50%
Total	24.97%	23.40%	22.91%	22.05%	27.01%	25.41%	20.92%	18.95%

Special Districts *

MISCELLANEOUS

Fair Oaks Cemetery and Galt-Arno Cemetery Districts

	Tier 3		Tier 5	
	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20
Normal Cost	15.54%	15.91%	9.45%	9.45%
UAAL	15.50%	14.43%	15.50%	14.43%
Total	31.04%	30.34%	24.95%	23.88%

Orangevale Recreation and Park District

	Tier 3		Tier 5	
	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20
Normal Cost	10.69%	10.90%	9.45%	9.45%
UAAL	20.04%	17.77%	20.04%	17.77%
Total	30.73%	28.67%	29.49%	27.22%

Rio Linda Elverta Recreation and Park District

	Tier 5	
	FY 2020-21	FY 2019-20
Normal Cost	9.45%	9.45%
UAAL	0.82%	0.36%
Total	10.27%	9.81%

All Other Special Districts

	Tier 1		Tier 3		Tier 5	
	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20
Normal Cost	13.50%	13.90%	15.54%	15.91%	9.45%	9.45%
UAAL	20.04%	17.77%	20.04%	17.77%	20.04%	17.77%
Total	33.54%	31.67%	35.58%	33.68%	29.49%	27.22%

* Rates present pertain to the applicable Tiers for the respective employers.



FY 2020-21 and FY 2019-20 MEMBER CONTRIBUTION RATES

Sacramento County and Elected Officials

MISCELLANEOUS

All	Tier 1*		Tier 2		Tier 3		Tier 4		Tier 5	
	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20
	9.58%	9.65%	7.80%	8.37%	10.60%	10.81%	10.29%	10.28%	9.45%	9.45%

SAFETY

All	Tier 1*		Tier 2		Tier 3		Tier 4	
	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20
	22.40%	22.31%	19.24%	19.41%	18.68%	18.60%	14.97%	15.09%

Superior Court **

MISCELLANEOUS

All	Tier 1*		Tier 2		Tier 3		Tier 5	
	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20
	5.98%	5.91%	3.87%	3.87%	5.51%	5.54%	9.45%	9.45%

Special Districts **

MISCELLANEOUS

Galt-Arno Cemetery and Fair Oaks Cemetery Districts

Tier 3		Tier 5	
FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20
5.51%	5.54%	9.45%	9.45%

Orangevale Recreation and Park District

Tier 3		Tier 5	
FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20
10.60%	10.81%	9.45%	9.45%

Rio Linda Elverta Recreation and Park District

Tier 5	
FY 2020-21	FY 2019-20
9.45%	9.45%

All Other Special Districts

Tier 1*		Tier 3		Tier 5	
FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20
5.98%	5.91%	5.51%	5.54%	9.45%	9.45%

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. The rates shown are for single entry age of 35 and entry age of 29 for Miscellaneous and Safety members, respectively.

** Rates present pertain to the applicable Tiers for the respective employers.