



**EMPLOYER CONTRIBUTION RATES TO BE IMPLEMENTED**  
**Sacramento County, Superior Court, Elected Officials and SCERS Member Districts**  
**Effective First Full Pay Period in July 2013**  
 (7.5% Interest; 3.25% Inflation; 5.65% Salary Increase)

County Employers include Superior Court and Elected Officials (Board of Supervisors, Sheriff, District Attorney and Assessor.

The following contribution rates should be applied to employees' salaries in computing contributions.

CATEGORY	Basic		C.O.L.		Total	
	Old <sup>(1)</sup>	New	Old <sup>(1)</sup>	New	Old <sup>(1)</sup>	New
<b>Tier 1 Miscellaneous Members</b>						
<b>County Employers</b>						
Employees paying half-rate	17.40%	<b>18.86%</b>	4.80%	<b>5.19%</b>	22.20%	<b>24.05%</b>
Employees paying full-rate	15.29%	<b>16.80%</b>	3.74%	<b>3.95%</b>	19.03%	<b>20.75%</b>
<b>District Employers - All Service Improvement</b>						
Employees paying full-rate	21.02%	<b>22.86%</b>	4.57%	<b>4.91%</b>	25.59%	<b>27.77%</b>
<b>District Employers - Future Service Only Improvement</b>						
Employees paying full-rate	17.22%	<b>19.93%</b>	4.02%	<b>4.44%</b>	21.24%	<b>24.37%</b>
<b>Tier 2 Miscellaneous Members</b>						
<b>County Employers</b>						
Employees paying half-rate	17.50%	<b>18.89%</b>	0.68%	<b>0.95%</b>	18.18%	<b>19.84%</b>
Employees paying full-rate	15.84%	<b>17.30%</b>	0.68%	<b>0.95%</b>	16.52%	<b>18.25%</b>
<b>Tier 3 Miscellaneous Members</b>						
<b>County Employers</b>						
Employees paying half-rate	18.71%	<b>20.08%</b>	2.98%	<b>3.82%</b>	21.69%	<b>23.90%</b>
Employees paying full-rate	16.93%	<b>18.42%</b>	2.39%	<b>2.71%</b>	19.32%	<b>21.13%</b>
<b>District Employers - All Service Improvement</b>						
Employees paying full-rate	22.66%	<b>24.48%</b>	3.22%	<b>3.67%</b>	25.88%	<b>28.15%</b>
<b>District Employers - Future Service Only Improvement</b>						
Employees paying full-rate	18.86%	<b>21.62%</b>	2.67%	<b>3.21%</b>	21.53%	<b>24.83%</b>
<b>Tier 4 Miscellaneous Members</b>						
<b>County Employers</b>						
Employees paying half-rate	15.35%	<b>17.18%</b>	2.71%	<b>2.87%</b>	18.06%	<b>20.05%</b>
Employees paying full-rate	12.14%	<b>13.85%</b>	2.05%	<b>2.40%</b>	14.19%	<b>16.25%</b>
<b>Tier 5 Miscellaneous Members (No Integration with Social Security)</b>						
<b>County Employers</b>						
Employees paying half-rate	13.97%	<b>15.54%</b>	2.51%	<b>2.85%</b>	16.48%	<b>18.39%</b>
Employees paying full-rate	11.15%	<b>12.72%</b>	1.95%	<b>2.29%</b>	13.10%	<b>15.01%</b>
<b>District Employers - All Service Improvement</b>						
Employees paying full-rate	16.88%	<b>18.78%</b>	2.78%	<b>3.25%</b>	19.66%	<b>22.03%</b>
<b>District Employers - Future Service Only Improvement</b>						
Employees paying full-rate	13.08%	<b>15.91%</b>	2.23%	<b>2.80%</b>	15.31%	<b>18.71%</b>



**EMPLOYER CONTRIBUTION RATES TO BE IMPLEMENTED**  
**Sacramento County, Superior Court, Elected Officials and SCERS Member Districts**  
**Effective First Full Pay Period in July 2013**  
 (7.5% Interest; 3.25% Inflation; 5.65% Salary Increase)

County Employers include Superior Court and Elected Officials (Board of Supervisors, Sheriff, District Attorney and Assessor).

The following contribution rates should be applied to employees' salaries in computing contributions.

CATEGORY	Basic		C.O.L.		Total	
	Old <sup>(1)</sup>	New	Old <sup>(1)</sup>	New	Old <sup>(1)</sup>	New
<b>Tier 1 Safety Members</b>						
<b>County Employers</b>						
Employees paying half-rate	33.28%	<b>37.37%</b>	10.48%	<b>11.08%</b>	43.76%	<b>48.45%</b>
Employees paying full-rate	28.80%	<b>32.83%</b>	7.45%	<b>8.11%</b>	36.25%	<b>40.94%</b>
<b>Tier 2 Safety Members</b>						
<b>County Employers</b>						
Employees paying half-rate	32.19%	<b>36.04%</b>	5.59%	<b>6.52%</b>	37.78%	<b>42.56%</b>
Employees paying full-rate	27.80%	<b>31.52%</b>	4.24%	<b>5.14%</b>	32.04%	<b>36.66%</b>
<b>Tier 3 Safety Members</b>						
<b>County Employers</b>						
Employees paying half-rate	30.00%	<b>34.68%</b>	5.21%	<b>6.04%</b>	35.21%	<b>40.72%</b>
Employees paying full-rate	25.60%	<b>30.18%</b>	3.90%	<b>4.92%</b>	29.50%	<b>35.10%</b>
<b>Tier 4 Safety Members (No Integration with Social Security)</b>						
<b>County Employers</b>						
Employees paying half-rate	25.64%	<b>29.42%</b>	4.46%	<b>5.45%</b>	30.10%	<b>34.87%</b>
Employees paying full-rate	21.13%	<b>24.91%</b>	3.38%	<b>4.37%</b>	24.51%	<b>29.28%</b>

Note:

<sup>(1)</sup> The "old" rates are those which were applicable for the first full pay period in July 2012 and end before the first full pay period in July 2013.

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)**  
**MISCELLANEOUS TIER 1 MEMBERS EMPLOYEE CONTRIBUTION RATES ("FULL" RATES)**  
 COUNTY & DISTRICT RATES

Actuarial Valuation : 6/30/2012  
 (7.5% Interest; 5.65% Salary Increase)  
 C.O.L. Factor: 0.3381

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2013**

Rates indicated are for employees paying their "full" share.\*

Rates indicated are for those employees contributing both to SCERS and to Social Security.\*\*

Entry Age	First \$161.00*** of Biweekly Compensation		Excess Biweekly Compensation over \$161.00		Entry Age	First \$161.00*** of Biweekly		Excess Biweekly Compensation over	
	Old	New	Old	New		Old	New	Old	New
16	3.34%	3.37%	5.00%	5.06%	38	3.58%	3.63%	5.38%	5.45%
17	3.34%	3.38%	5.02%	5.07%	39	3.61%	3.66%	5.42%	5.49%
18	3.34%	3.38%	5.02%	5.08%	40	3.64%	3.68%	5.46%	5.53%
19	3.35%	3.38%	5.03%	5.08%	41	3.67%	3.72%	5.51%	5.58%
20	3.34%	3.38%	5.02%	5.08%	42	3.70%	3.75%	5.55%	5.62%
21	3.34%	3.38%	5.02%	5.08%	43	3.73%	3.77%	5.60%	5.66%
22	3.34%	3.38%	5.02%	5.07%	44	3.76%	3.81%	5.64%	5.71%
23	3.34%	3.38%	5.02%	5.08%	45	3.80%	3.84%	5.69%	5.77%
24	3.34%	3.38%	5.02%	5.08%	46	3.83%	3.87%	5.74%	5.81%
25	3.35%	3.40%	5.03%	5.10%	47	3.86%	3.91%	5.79%	5.86%
26	3.37%	3.41%	5.05%	5.11%	48	3.89%	3.94%	5.84%	5.91%
27	3.37%	3.41%	5.06%	5.12%	49	3.94%	3.98%	5.90%	5.97%
28	3.40%	3.44%	5.09%	5.15%	50	3.96%	4.02%	5.95%	6.03%
29	3.40%	3.44%	5.10%	5.17%	51	4.02%	4.06%	6.02%	6.09%
30	3.42%	3.46%	5.13%	5.19%	52	4.04%	4.11%	6.07%	6.16%
31	3.43%	3.48%	5.15%	5.22%	53	4.10%	4.15%	6.14%	6.22%
32	3.45%	3.50%	5.18%	5.25%	54	4.14%	4.19%	6.21%	6.29%
33	3.48%	3.52%	5.21%	5.27%	55	4.14%	4.19%	6.21%	6.29%
34	3.50%	3.54%	5.25%	5.31%	56	4.14%	4.19%	6.21%	6.29%
35	3.52%	3.56%	5.28%	5.34%	57	4.14%	4.19%	6.21%	6.29%
36	3.55%	3.59%	5.32%	5.38%	58	4.14%	4.19%	6.21%	6.29%
37	3.56%	3.61%	5.34%	5.42%	59 & over	4.14%	4.19%	6.21%	6.29%

**NOTE:** Miscellaneous Tier 1 members of the System who entered SCERS membership prior to January 1, 1975, contribute on the "variable" rates as indicated above. However, those members who entered SCERS membership on or after January 1, 1975, will make a total contribution of 3.59% on the first \$161.00\*\*\* of biweekly salary and 5.38% on the excess salary over \$161.00.\*\*\*

\* For those employees for whom the County or District pays one-half of the employee's share, the above rates will be divided by a factor of two (see "Half" Rate Table).

\*\* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

\*\*\* Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)**  
**MISCELLANEOUS TIER 1 MEMBERS EMPLOYEE CONTRIBUTION RATES ("HALF" RATES)**

COUNTY & DISTRICT RATES

Actuarial Valuation : 6/30/2012  
 (7.5% Interest; 5.65% Salary Increase)  
 C.O.L. Factor: 0.3381

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2013**

Rates indicated are for employees for whom County or District pays one-half of the employee's share.\*

Rates indicated are for those employees contributing both to SCERS and to Social Security.\*\*

Entry Age	First \$161.00*** of Biweekly Compensation		Excess Biweekly Compensation over \$161.00		Entry Age	First \$161.00*** of Biweekly Compensation		Excess Biweekly Compensation over \$161.00	
	Old	New	Old	New		Old	New	Old	New
16	1.67%	1.69%	2.50%	2.53%	38	1.79%	1.82%	2.69%	2.73%
17	1.67%	1.69%	2.51%	2.54%	39	1.81%	1.83%	2.71%	2.75%
18	1.67%	1.69%	2.51%	2.54%	40	1.82%	1.84%	2.73%	2.77%
19	1.68%	1.69%	2.52%	2.54%	41	1.84%	1.86%	2.76%	2.79%
20	1.67%	1.69%	2.51%	2.54%	42	1.85%	1.88%	2.78%	2.81%
21	1.67%	1.69%	2.51%	2.54%	43	1.87%	1.89%	2.80%	2.83%
22	1.67%	1.69%	2.51%	2.54%	44	1.88%	1.91%	2.82%	2.86%
23	1.67%	1.69%	2.51%	2.54%	45	1.90%	1.92%	2.85%	2.89%
24	1.67%	1.69%	2.51%	2.54%	46	1.92%	1.94%	2.87%	2.91%
25	1.68%	1.70%	2.52%	2.55%	47	1.93%	1.96%	2.90%	2.93%
26	1.69%	1.71%	2.53%	2.56%	48	1.95%	1.97%	2.92%	2.96%
27	1.69%	1.71%	2.53%	2.56%	49	1.97%	1.99%	2.95%	2.99%
28	1.70%	1.72%	2.55%	2.58%	50	1.98%	2.01%	2.98%	3.02%
29	1.70%	1.72%	2.55%	2.59%	51	2.01%	2.03%	3.01%	3.05%
30	1.71%	1.73%	2.57%	2.60%	52	2.02%	2.06%	3.04%	3.08%
31	1.72%	1.74%	2.58%	2.61%	53	2.05%	2.08%	3.07%	3.11%
32	1.73%	1.75%	2.59%	2.63%	54	2.07%	2.10%	3.11%	3.15%
33	1.74%	1.76%	2.61%	2.64%	55	2.07%	2.10%	3.11%	3.15%
34	1.75%	1.77%	2.63%	2.66%	56	2.07%	2.10%	3.11%	3.15%
35	1.76%	1.78%	2.64%	2.67%	57	2.07%	2.10%	3.11%	3.15%
36	1.78%	1.80%	2.66%	2.69%	58	2.07%	2.10%	3.11%	3.15%
37	1.78%	1.81%	2.67%	2.71%	59 & over	2.07%	2.10%	3.11%	3.15%

**NOTE:** Miscellaneous Tier 1 members of the System who entered SCERS membership prior to January 1, 1975, contribute on the "variable" rates as indicated above. However, those members who entered SCERS membership on or after January 1, 1975, will make a total contribution of 1.80% on the first \$161.00\*\*\* of biweekly salary and 2.69% on the excess salary over \$161.00.\*\*\*

\* For those employees who are contributing on the full rate basis, the above rates will be multiplied by a factor of two (see "Full" Rate Table).

\*\* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

\*\*\* Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)**  
**MISCELLANEOUS TIER 2 MEMBERS EMPLOYEE CONTRIBUTION RATES ("FULL" RATES)**  
 COUNTY & DISTRICT RATES

Actuarial Valuation : 6/30/2012  
 (7.5% Interest; 5.65% Salary Increase)  
 C.O.L. Factor: None

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2013**

Rates indicated are for employees paying their "full" share. \*

Rates indicated are for those employees contributing both to SCERS and to Social Security. \*\*

First \$161.00*** of Biweekly Compensation		Excess Biweekly Compensation over \$161.00	
Old	New	Old	New
2.48%	2.55%	3.72%	3.82%

\* For those employees for whom the County or District pays one-half of the employee's share, the above rates will be divided by a factor of two (see "Half" Rate Table).

\*\* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

\*\*\* Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)**  
**MISCELLANEOUS TIER 2 MEMBERS EMPLOYEE CONTRIBUTION RATES ("HALF" RATES)**  
 COUNTY & DISTRICT RATES

Actuarial Valuation : 6/30/2012  
 (7.5% Interest; 5.65% Salary Increase)  
 C.O.L. Factor: None

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2013**

Rates indicated are for employees for whom County or District pays one-half of the employee's share. \*

Rates indicated are for those employees contributing both to SCERS and to Social Security. \*\*

First \$161.00*** of Biweekly Compensation		Excess Biweekly Compensation over \$161.00	
Old	New	Old	New
1.24%	1.28%	1.86%	1.91%

\* For those employees who are contributing on the full rate basis, the above rates will be multiplied by a factor of two (see "Full" Rate Table).

\*\* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

\*\*\* Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)**  
**MISCELLANEOUS TIER 3 MEMBERS EMPLOYEE CONTRIBUTION RATES ("FULL" RATES)**  
 COUNTY & DISTRICT RATES

Actuarial Valuation : 6/30/2012  
 (7.5% Interest; 5.65% Salary Increase)  
 C.O.L. Factor: 0.3571

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2013**

Rates indicated are for employees paying their "full" share. \*

Rates indicated are for those employees contributing both to SCERS and to Social Security. \*\*

<b>First \$161.00*** of Biweekly Compensation</b>		<b>Excess Biweekly Compensation over \$161.00</b>	
Old	New	Old	New
3.35%	3.46%	5.03%	5.18%

\* For those employees for whom the County or District pays one-half of the employee's share, the above rates will be divided by a factor of two (see "Half" Rate Table).

\*\* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

\*\*\* Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)**  
**MISCELLANEOUS TIER 3 MEMBERS EMPLOYEE CONTRIBUTION RATES ("HALF" RATES)**  
 COUNTY & DISTRICT RATES

Actuarial Valuation : 6/30/2012  
 (7.5% Interest; 5.65% Salary Increase)  
 C.O.L. Factor: 0.3571

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2013**

Rates indicated are for employees for whom County or District pays one-half of the employee's share. \*

Rates indicated are for those employees contributing both to SCERS and to Social Security. \*\*

<b>First \$161.00*** of Biweekly Compensation</b>		<b>Excess Biweekly Compensation over \$161.00</b>	
Old	New	Old	New
1.68%	1.73%	2.52%	2.59%

\* For those employees who are contributing on the full rate basis, the above rates will be multiplied by a factor of two (see "Full" Rate Table).

\*\* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

\*\*\* Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).



**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)**  
**MISCELLANEOUS (TIER 4) MEMBERS EMPLOYEE CONTRIBUTION RATES ("FULL" RATES)**  
 COUNTY RATES

Actuarial Valuation : 6/30/2012  
 (7.5% Interest; 5.65% Salary Increase)  
 C.O.L. Factor: 0.1730

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2013**

Rates indicated are for employees paying their "full" share. \*

Rates indicated are for those employees contributing both to SCERS and to Social Security. \*\*

First \$161.00*** of Biweekly Compensation		Excess Biweekly Compensation over \$161.00	
Old	New	Old	New
5.02%	5.22%	7.54%	7.82%

\* For those employees for whom the County or District pays one-half of the employee's share, the above rates will be divided by a factor of two (see "Half" Rate Table).

\*\* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

\*\*\* Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)**  
**MISCELLANEOUS (TIER 4) MEMBERS EMPLOYEE CONTRIBUTION RATES ("HALF" RATES)**  
 COUNTY RATES

Actuarial Valuation : 6/30/2012  
 (7.5% Interest; 5.65% Salary Increase)  
 C.O.L. Factor: 0.1730

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2013**

Rates indicated are for employees for whom County pays one-half of the employee's share. \*

Rates indicated are for those employees contributing both to SCERS and to Social Security. \*\*

<b>First \$161.00*** of Biweekly Compensation</b>		<b>Excess Biweekly Compensation over \$161.00</b>	
Old	New	Old	New
2.51%	2.61%	3.77%	3.91%

\* For those employees who are contributing on the full rate basis, the above rates will be multiplied by a factor of two (see "Full" Rate Table).

\*\* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

\*\*\* Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)**  
**MISCELLANEOUS (TIER 5) MEMBERS EMPLOYEE CONTRIBUTION RATES ("FULL" RATES)**  
COUNTY & DISTRICT RATES

Actuarial Valuation : 6/30/2012  
(7.5% Interest; 5.65% Salary Increase)  
C.O.L. Factor: 0.1962

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2013**

Contribution Rate to be Applied to the Total Compensation

<u>OLD</u>	<u>NEW</u>
7.70%	7.70%

Rates indicated are for employees paying their "full" share. For those employees for whom the County pays one-half of the employee's share, the above rates. will be divided by a factor of two. (See "Half" Rate Table).

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)**  
**MISCELLANEOUS (TIER 5) MEMBERS EMPLOYEE CONTRIBUTION RATES ("HALF" RATES)**  
COUNTY & DISTRICT RATES

Actuarial Valuation : 6/30/2012  
(7.5% Interest; 5.65% Salary Increase)  
C.O.L. Factor: 0.1962

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2013**

Contribution Rate to be Applied to the Total Compensation

<u>OLD</u>	<u>NEW</u>
3.85%	3.85%

Rates indicated are for employees for whom County or District pays one-half of the employee's share. For those employees who are contributing on the full rate basis, the above rates will be multiplied by a factor of two. (See "Full" Rate Table.)

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)  
SAFETY (TIER 1) MEMBERS EMPLOYEE CONTRIBUTION RATES ("FULL" RATES)**

COUNTY & DISTRICT RATES

Actuarial Valuation : 6/30/2012  
(7.5% Interest; 5.65% Salary Increase)  
C.O.L. Factor: 0.4845

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2013**

Rates indicated are for employees paying their "full" share.\*

Rates indicated are for those employees contributing both to SCERS and to Social Security.\*\*

Entry Age	First \$161.00*** of Biweekly Compensation		Excess Biweekly Compensation over \$161.00		Entry Age	First \$161.00*** of Biweekly Compensation		Excess Biweekly Compensation over \$161.00	
	Old	New	Old	New		Old	New	Old	New
18	9.33%	9.53%	13.99%	14.30%	34	9.79%	9.99%	14.68%	14.98%
19	9.34%	9.54%	14.02%	14.31%	35	9.85%	10.07%	14.78%	15.10%
20	9.34%	9.54%	14.02%	14.31%	36	9.94%	10.14%	14.92%	15.22%
21	9.34%	9.54%	14.01%	14.31%	37	10.03%	10.23%	15.04%	15.35%
22	9.34%	9.53%	14.01%	14.30%	38	10.12%	10.33%	15.17%	15.50%
23	9.34%	9.53%	14.01%	14.30%	39	10.21%	10.42%	15.32%	15.63%
24	9.34%	9.54%	14.02%	14.31%	40	10.30%	10.52%	15.45%	15.78%
25	9.36%	9.56%	14.04%	14.34%	41	10.40%	10.62%	15.60%	15.93%
26	9.38%	9.58%	14.07%	14.37%	42	10.50%	10.72%	15.75%	16.08%
27	9.40%	9.60%	14.11%	14.40%	43	10.60%	10.82%	15.90%	16.24%
28	9.44%	9.64%	14.16%	14.46%	44	10.71%	10.94%	16.06%	16.40%
29	9.48%	9.68%	14.22%	14.52%	45	10.82%	11.05%	16.23%	16.57%
30	9.52%	9.72%	14.29%	14.59%	46	10.92%	11.17%	16.39%	16.75%
31	9.58%	9.78%	14.37%	14.67%	47	11.04%	11.28%	16.57%	16.92%
32	9.64%	9.84%	14.47%	14.77%	48	11.16%	11.40%	16.75%	17.10%
33	9.70%	9.90%	14.56%	14.86%	49 & Over	11.28%	11.52%	16.93%	17.28%

**NOTE:** Safety Tier 1 members of the System who entered SCERS membership prior to January 1, 1975, contribute on the "variable" rates as indicated above. However, those members who entered SCERS membership on or after January 1, 1975, will make a total contribution of 9.68% on the first \$161.00\*\*\* of biweekly salary and 14.52% on the excess salary over \$161.00.\*\*\*

\* For those employees for whom the County or District pays one-half of the employee's share, the above rates will be divided by a factor of two (see "Half" Rate Table).

\*\* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

\*\*\* Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)**  
**SAFETY (TIER 1) MEMBERS EMPLOYEE CONTRIBUTION RATES ("HALF" RATES)**  
 COUNTY & DISTRICT RATES

Actuarial Valuation : 6/30/2012  
 (7.5% Interest; 5.65% Salary Increase)  
 C.O.L. Factor: 0.4845

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2013**

Rates indicated are for employees for whom County or District pays one-half of the employee's share. \*

Rates indicated are for those employees contributing both to SCERS and to Social Security. \*\*

Entry Age	First \$161.00*** of Biweekly Compensation		Excess Biweekly Compensation over \$161.00		Entry Age	First \$161.00*** of Biweekly Compensation		Excess Biweekly Compensation over \$161.00	
	Old	New	Old	New		Old	New	Old	New
	18	4.67%	4.77%	7.00%		7.15%	34	4.90%	5.00%
19	4.67%	4.77%	7.01%	7.16%	35	4.93%	5.04%	7.39%	7.55%
20	4.67%	4.77%	7.01%	7.16%	36	4.97%	5.07%	7.46%	7.61%
21	4.67%	4.77%	7.01%	7.16%	37	5.02%	5.12%	7.52%	7.68%
22	4.67%	4.77%	7.01%	7.15%	38	5.06%	5.17%	7.59%	7.75%
23	4.67%	4.77%	7.01%	7.15%	39	5.11%	5.21%	7.66%	7.82%
24	4.67%	4.77%	7.01%	7.16%	40	5.15%	5.26%	7.73%	7.89%
25	4.68%	4.78%	7.02%	7.17%	41	5.20%	5.31%	7.80%	7.97%
26	4.69%	4.79%	7.04%	7.19%	42	5.25%	5.36%	7.88%	8.04%
27	4.70%	4.80%	7.06%	7.20%	43	5.30%	5.41%	7.95%	8.12%
28	4.72%	4.82%	7.08%	7.23%	44	5.36%	5.47%	8.03%	8.20%
29	4.74%	4.84%	7.11%	7.26%	45	5.41%	5.53%	8.12%	8.29%
30	4.76%	4.86%	7.15%	7.30%	46	5.46%	5.59%	8.20%	8.38%
31	4.79%	4.89%	7.19%	7.34%	47	5.52%	5.64%	8.29%	8.46%
32	4.82%	4.92%	7.24%	7.39%	48	5.58%	5.70%	8.38%	8.55%
33	4.85%	4.95%	7.28%	7.43%	49 & Over	5.64%	5.76%	8.47%	8.64%

**NOTE:** Safety Tier 1 members of the System who entered SCERS membership prior to January 1, 1975, contribute on the "variable" rates as indicated above. However, those members who entered SCERS membership on or after January 1, 1975, will make a total contribution of 4.84% on the first \$161.00\*\*\* of biweekly salary and 7.26% on the excess salary over \$161.00.\*\*\*

\* For those employees who are contributing on the full rate basis, the above rates will be multiplied by a factor of two (see "Full" Rate Table).

\*\* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

\*\*\* Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)  
SAFETY TIER 2 MEMBERS EMPLOYEE CONTRIBUTION RATES ("FULL" RATES)  
COUNTY & DISTRICT RATES**

Actuarial Valuation : 6/30/2012  
(7.5% Interest; 5.65% Salary Increase)  
C.O.L. Factor: 0.2891

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2013**

Rates indicated are for employees paying their "full" share.\*

Rates indicated are for those employees contributing both to SCERS and to Social Security.\*\*

<b>First \$161.00*** of Biweekly Compensation</b>		<b>Excess Biweekly Compensation over \$161.00</b>	
<b>Old</b>	<b>New</b>	<b>Old</b>	<b>New</b>
7.70%	7.99%	11.55%	11.99%

\* For those employees for whom the County or District pays one-half of the employee's share, the above rates will be divided by a factor of two (see "Half" Rate Table).

\*\* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

\*\*\* Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)**  
**SAFETY TIER 2 MEMBERS EMPLOYEE CONTRIBUTION RATES ("HALF" RATES)**  
 COUNTY & DISTRICT RATES

Actuarial Valuation : 6/30/2012  
 (7.5% Interest; 5.65% Salary Increase)  
 C.O.L. Factor: 0.2891

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2013**

Rates indicated are for employees for whom County or District pays one-half of the employee's share.\*

Rates indicated are for those employees contributing both to SCERS and to Social Security.\*\*

First \$161.00*** of Biweekly Compensation		Excess Biweekly Compensation over \$161.00	
Old	New	Old	New
3.85%	4.00%	5.78%	6.00%

\* For those employees who are contributing on the full rate basis, the above rates will be multiplied by a factor of two (see "Full" Rate Table).

\*\* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

\*\*\* Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).



**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)**  
**SAFETY TIER 3 MEMBERS EMPLOYEE CONTRIBUTION RATES ("FULL" RATES)**  
 COUNTY RATES

Actuarial Valuation : 6/30/2012  
 (7.5% Interest; 5.65% Salary Increase)  
 C.O.L. Factor: 0.2758

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2013**

Rates indicated are for employees paying their "full" share. \*

Rates indicated are for those employees contributing both to SCERS and to Social Security. \*\*

First \$161.00*** of Biweekly Compensation		Excess Biweekly Compensation over \$161.00	
Old	New	Old	New
7.52%	7.91%	11.28%	11.86%

\* For those employees for whom the County or District pays one-half of the employee's share, the above rates will be divided by a factor of two (see "Half" Rate Table).

\*\* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

\*\*\* Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)**  
**SAFETY TIER 3 MEMBERS EMPLOYEE CONTRIBUTION RATES ("HALF" RATES)**  
 COUNTY RATES

Actuarial Valuation : 6/30/2012  
 (7.5% Interest; 5.65% Salary Increase)  
 C.O.L. Factor: 0.2758

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2013**

Rates indicated are for employees for whom County pays one-half of the employee's share.\*

Rates indicated are for those employees contributing both to SCERS and to Social Security.\*\*

First \$161.00*** of Biweekly Compensation		Excess Biweekly Compensation over \$161.00	
Old	New	Old	New
3.76%	3.96%	5.64%	5.93%

\* For those employees who are contributing on the full rate basis, the above rates will be multiplied by a factor of two (see "Full" Rate Table).

\*\* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

\*\*\* Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)**  
**SAFETY TIER 4 MEMBERS EMPLOYEE CONTRIBUTION RATES ("FULL" RATES)**  
COUNTY & DISTRICT RATES

Actuarial Valuation : 6/30/2012  
(7.5% Interest; 5.65% Salary Increase)  
C.O.L. Factor: 0.2384

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2013**

Contribution Rate to be Applied to the Entire Compensation

<u>OLD</u>	<u>NEW</u>
12.26%	12.26%

Rates indicated are for employees paying their "full" share. For those employees for whom the County pays one-half of the employee's share, the above rates will be divided by a factor of two. (See "Half" Rate Table).

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)**  
**SAFETY TIER 4 MEMBERS EMPLOYEE CONTRIBUTION RATES ("HALF" RATES)**  
COUNTY & DISTRICT RATES

Actuarial Valuation : 6/30/2012  
(7.5% Interest; 5.65% Salary Increase)  
C.O.L. Factor: 0.2384

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2013**

Contribution Rate to be Applied to the Entire Compensation

<u>OLD</u>	<u>NEW</u>
6.13%	6.13%

Rates indicated are for employees for whom County or District pays one-half of the employee's share. For those employees who are contributing on the full rate basis, the above rates will be multiplied by a factor of two. (See "Full" Rate Table.)