



FY 2021-22 and FY 2020-21 EMPLOYER CONTRIBUTION RATES

Sacramento County and Elected Officials

MISCELLANEOUS

	Tier 1		Tier 2		Tier 3		Tier 4		Tier 5	
	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21
Normal Cost	11.80%	10.52%	8.29%	7.66%	11.49%	10.69%	11.07%	10.40%	10.01%	9.45%
UAAL	12.58%	11.51%	12.58%	11.51%	12.58%	11.51%	12.58%	11.51%	12.58%	11.51%
Total	24.38%	22.03%	20.87%	19.17%	24.07%	22.20%	23.65%	21.91%	22.59%	20.96%

SAFETY

	Tier 1		Tier 2		Tier 3		Tier 4	
	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21
Normal Cost	30.08%	27.40%	21.36%	19.37%	20.02%	18.73%	15.11%	14.97%
UAAL	35.99%	34.38%	35.99%	34.38%	35.99%	34.38%	35.99%	34.38%
Total	66.07%	61.78%	57.35%	53.75%	56.01%	53.11%	51.10%	49.35%

Superior Court

MISCELLANEOUS

	Tier 1		Tier 2		Tier 3		Tier 5	
	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21
Normal Cost	15.66%	13.50%	12.41%	11.44%	16.67%	15.54%	10.01%	9.45%
UAAL	12.54%	11.47%	12.54%	11.47%	12.54%	11.47%	12.54%	11.47%
Total	28.20%	24.97%	24.95%	22.91%	29.21%	27.01%	22.55%	20.92%

Special Districts

MISCELLANEOUS

Galt-Arno Cemetery and Fair Oaks Cemetery Districts

	Tier 3		Tier 5	
	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21
Normal Cost	16.67%	15.54%	10.01%	9.45%
UAAL	16.47%	14.10%	16.47%	14.10%
Total	33.14%	29.64%	26.48%	23.55%

Orangevale Recreation and Park District

	Tier 3		Tier 5	
	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21
Normal Cost	11.49%	10.69%	10.01%	9.45%
UAAL	20.61%	18.64%	20.61%	18.64%
Total	32.10%	29.33%	30.62%	28.09%

Rio Linda Elverta Recreation and Park District

	Tier 5	
	FY 2021-22	FY 2020-21
Normal Cost	10.01%	9.45%
UAAL	1.83%	0.82%
Total	11.84%	10.27%

All Other Districts

	Tier 3		Tier 5	
	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21
Normal Cost	16.67%	15.54%	10.01%	9.45%
UAAL	20.61%	18.64%	20.61%	18.64%
Total	37.28%	34.18%	30.62%	28.09%



FY 2021-22 and FY 2020-21 MEMBER CONTRIBUTION RATES

Sacramento County and Elected Officials

MISCELLANEOUS

All	Tier 1*		Tier 2		Tier 3		Tier 4		Tier 5	
	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21
	11.21%	9.58%	8.44%	7.80%	11.41%	10.60%	10.97%	10.29%	10.01%	9.45%

SAFETY

All	Tier 1*		Tier 2		Tier 3		Tier 4	
	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21
	23.00%	22.40%	21.16%	19.24%	19.95%	18.68%	15.11%	14.97%

Superior Court

MISCELLANEOUS

All	Tier 1*		Tier 2		Tier 3		Tier 5	
	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21
	6.75%	5.98%	4.16%	3.87%	6.01%	5.51%	10.01%	9.45%

Special Districts

MISCELLANEOUS

Galt-Arno Cemetery and Fair Oaks Cemetery Districts	Tier 3		Tier 5	
	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21
	6.01%	5.51%	10.01%	9.45%
Orangevale Recreation and Park District	Tier 3		Tier 5	
	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21
	11.41%	10.60%	10.01%	9.45%
Rio Linda Elverta Recreation and Park District	Tier 5			
	FY 2021-22	FY 2020-21		
	10.01%	9.45%		
All Other Districts	Tier 3		Tier 5	
	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21
	6.01%	5.51%	10.01%	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.