



**SACRAMENTO COUNTY AND ELECTED OFFICIALS  
 FY 2024-2025 and FY 2023-24 EMPLOYER CONTRIBUTION RATES  
 Effective First Full Pay Period in July 2024**

Actuarial Valuation Date: June 30, 2023

**MISCELLANEOUS MEMBERS**

**All Rep Units**

	Tier 1		Tier 2		Tier 3		Tier 4		Tier 5	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Basic	19.61%	19.51%	18.58%	19.03%	19.47%	20.44%	19.24%	20.22%	18.60%	19.44%
COLA	5.25%	4.44%	1.70%	1.52%	3.80%	3.69%	3.59%	3.53%	3.36%	3.27%
<b>Total</b>	<b>24.86%</b>	<b>23.95%</b>	<b>20.28%</b>	<b>20.55%</b>	<b>23.27%</b>	<b>24.13%</b>	<b>22.83%</b>	<b>23.75%</b>	<b>21.96%</b>	<b>22.71%</b>

**SAFETY MEMBERS**

**All Rep Units**

	Tier 1		Tier 2		Tier 3		Tier 4	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Basic	48.44%	55.19%	46.33%	48.51%	46.12%	48.39%	41.47%	43.77%
COLA	14.08%	13.94%	11.37%	9.97%	11.12%	9.81%	9.82%	8.50%
<b>Total</b>	<b>62.52%</b>	<b>69.13%</b>	<b>57.70%</b>	<b>58.48%</b>	<b>57.24%</b>	<b>58.20%</b>	<b>51.29%</b>	<b>52.27%</b>



**SACRAMENTO COUNTY AND ELECTED OFFICIALS**  
**FY 2024-2025 and FY 2023-24 MEMBER CONTRIBUTION RATES**  
 Effective First Full Pay Period in July 2024

Actuarial Valuation Date: June 30, 2023

<b>Miscellaneous Tier 1</b>				
COLA Factor: 0.6875				
All Rep Units				
Entry Age <sup>(2)</sup>	Low Rate <sup>(1)</sup>		High Rate <sup>(1)</sup>	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
	16	7.30%	5.89%	10.95%
17	7.35%	5.94%	11.03%	8.91%
18	7.41%	6.00%	11.11%	9.00%
19	7.45%	6.04%	11.18%	9.06%
20	7.51%	6.09%	11.27%	9.14%
21	7.57%	6.15%	11.35%	9.23%
22	7.63%	6.21%	11.44%	9.31%
23	7.69%	6.27%	11.54%	9.41%
24	7.75%	6.33%	11.62%	9.49%
25	7.81%	6.38%	11.71%	9.57%
26	7.86%	6.43%	11.79%	9.65%
27	7.93%	6.50%	11.89%	9.75%
28	7.99%	6.55%	11.98%	9.83%
29	8.05%	6.62%	12.08%	9.93%
30	8.12%	6.69%	12.18%	10.03%
31	8.19%	6.75%	12.28%	10.13%
32	8.25%	6.82%	12.38%	10.23%
33	8.32%	6.88%	12.48%	10.32%
34	8.39%	6.95%	12.58%	10.42%
<b>35</b>	<b>8.45%</b>	<b>7.03%</b>	<b>12.68%</b>	<b>10.54%</b>
36	8.53%	7.09%	12.80%	10.64%
37	8.61%	7.17%	12.92%	10.75%
38	8.69%	7.25%	13.04%	10.87%
39	8.77%	7.33%	13.16%	11.00%
40	8.86%	7.41%	13.29%	11.11%
41	8.95%	7.49%	13.43%	11.23%
42	9.04%	7.56%	13.56%	11.34%
43	9.13%	7.64%	13.70%	11.46%
44	9.21%	7.71%	13.81%	11.57%
45	9.29%	7.80%	13.93%	11.70%
46	9.37%	7.88%	14.05%	11.82%
47	9.45%	7.95%	14.17%	11.92%
48	9.53%	8.01%	14.29%	12.01%
49	9.58%	8.07%	14.37%	12.10%
50	9.59%	8.07%	14.39%	12.11%
51	9.57%	8.04%	14.35%	12.06%
52	9.53%	8.01%	14.30%	12.01%
53	9.48%	7.97%	14.22%	11.96%
54	9.43%	7.95%	14.14%	11.92%
55	9.43%	7.95%	14.14%	11.92%
56	9.43%	7.95%	14.14%	11.92%
57	9.43%	7.95%	14.14%	11.92%
58	9.43%	7.95%	14.14%	11.92%
59 & over	9.43%	7.95%	14.14%	11.92%

<sup>(1)</sup> The low rate applies to the first \$161 of the bi-weekly salary, and the high rate applies to the salary in excess of \$161. For those employees who are not contributing to Social Security, apply the high rate to the total retirement applicable compensation.

<sup>(2)</sup> For Miscellaneous Tier 1 members who entered SCERS membership prior to January 1, 1975, contributions will be based on their actual entry age, and all other Miscellaneous Tier 1 members will contribute on the basis of a single entry age of 35.



**SACRAMENTO COUNTY AND ELECTED OFFICIALS**  
**FY 2024-2025 and FY 2023-24 MEMBER CONTRIBUTION RATES**  
**Effective First Full Pay Period in July 2024**

Actuarial Valuation Date: June 30, 2023

	<b>Miscellaneous Tier 2</b> COLA Factor: None				<b>Miscellaneous Tier 3</b> COLA Factor: 0.4325				<b>Miscellaneous Tier 4</b> COLA Factor: 0.2146				<b>Miscellaneous Tier 5</b> COLA Factor: 0.2091	
	<b>Low Rate <sup>(1)</sup></b>		<b>High Rate <sup>(1)</sup></b>		<b>Low Rate <sup>(1)</sup></b>		<b>High Rate <sup>(1)</sup></b>		<b>Low Rate <sup>(1)</sup></b>		<b>High Rate <sup>(1)</sup></b>			
	<b>FY 2024-25</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2023-24</b>	<b>FY 2024-25<sup>(2)</sup></b>	<b>FY 2023-24</b>
<b>All Rep Units</b>	5.36%	5.16%	8.04%	7.74%	7.21%	7.55%	10.81%	11.32%	6.90%	7.29%	10.35%	10.94%	9.60%	9.90%

<sup>(1)</sup> The low rate applies to the first \$161 of the bi-weekly salary, and the high rate applies to the salary in excess of \$161. For those employees who are not contributing to Social Security, apply the high rate to the total retirement applicable compensation.

<sup>(2)</sup> Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2024, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$151,446 for members contributing to Social Security and \$181,734 for members not contributing to Social Security.



**SACRAMENTO COUNTY AND ELECTED OFFICIALS**  
**FY 2024-25 and FY 2023-24 SAFETY MEMBER CONTRIBUTION RATES**  
 Effective First Full Pay Period in July 2024

Actuarial Valuation Date: June 30, 2023

<b>Safety Tier 1</b>				
COLA Factor: 0.4197				
<b>All Rep Units</b>				
<b>Entry Age<sup>(2)</sup></b>	<b>Low Rate<sup>(1)</sup></b>		<b>High Rate<sup>(1)</sup></b>	
	<b>FY 2024-25</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2023-24</b>
18	13.21%	13.43%	19.81%	20.15%
19	13.29%	13.52%	19.93%	20.28%
20	13.36%	13.61%	20.04%	20.41%
21	13.43%	13.69%	20.15%	20.54%
22	13.51%	13.78%	20.27%	20.67%
23	13.59%	13.87%	20.39%	20.80%
24	13.67%	13.97%	20.51%	20.95%
25	13.76%	14.06%	20.64%	21.09%
26	13.84%	14.15%	20.76%	21.23%
27	13.93%	14.25%	20.89%	21.38%
28	14.02%	14.35%	21.03%	21.53%
<b>29</b>	<b>14.11%</b>	<b>14.47%</b>	<b>21.16%</b>	<b>21.70%</b>
30	14.21%	14.56%	21.32%	21.84%
31	14.31%	14.67%	21.46%	22.01%
32	14.41%	14.79%	21.62%	22.19%
33	14.51%	14.91%	21.77%	22.37%
34	14.63%	15.03%	21.94%	22.55%
35	14.71%	15.17%	22.07%	22.75%
36	14.81%	15.30%	22.21%	22.95%
37	14.91%	15.45%	22.37%	23.18%
38	15.01%	15.62%	22.52%	23.43%
39	15.14%	15.79%	22.71%	23.69%
40	15.24%	15.91%	22.86%	23.87%
41	15.33%	16.03%	22.99%	24.05%
42	15.41%	16.13%	23.11%	24.20%
43	15.46%	16.18%	23.19%	24.27%
44	15.51%	16.22%	23.26%	24.33%
45	15.47%	16.19%	23.21%	24.28%
46	15.39%	16.11%	23.08%	24.17%
47	15.28%	15.96%	22.92%	23.94%
48	15.17%	15.79%	22.75%	23.69%
49 & Over	15.00%	15.55%	22.50%	23.33%

<sup>(1)</sup> The low rate applies to the first \$161 of the bi-weekly salary, and the high rate applies to the salary in excess of \$161. For those employees who are not contributing to Social Security, apply the high rate to the total retirement applicable compensation.

<sup>(2)</sup> For Safety Tier 1 members who entered SCERS membership prior to January 1, 1975, contributions will be based on their actual entry age, and all other Safety Tier 1 members will contribute on the basis of a single entry age of 29.



**SACRAMENTO COUNTY AND ELECTED OFFICIALS**  
**FY 2024-25 and FY 2023-24 SAFETY MEMBER CONTRIBUTION RATES (CONTINUED)**  
**Effective First Full Pay Period in July 2024**

Actuarial Valuation : June 30, 2023

	Safety Tier 2				Safety Tier 3				Safety Tier 4	
	COLA Factor: 0.3925				COLA Factor: 0.3581				COLA Factor: 0.2743	
	Low Rate <sup>(1)</sup>		High Rate <sup>(1)</sup>		Low Rate <sup>(1)</sup>		High Rate <sup>(1)</sup>			
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24	FY 2024-25 <sup>(2)</sup>	FY 2023-24
<b>All Rep Units</b>	13.94%	14.08%	20.91%	21.12%	13.69%	13.95%	20.53%	20.92%	14.68%	15.07%

<sup>(1)</sup> The low rate applies to the first \$161 of the bi-weekly salary, and the high rate applies to the salary in excess of \$161. For those employees who are not contributing to Social Security, apply the high rate to the total retirement applicable compensation.

<sup>(2)</sup> Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2024, the annual pensionable compensation limit for Safety Tier 4 members are \$151,446 for members contributing to Social Security and \$181,734 for members not contributing to Social Security.