



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.