



FY 2019-20 EMPLOYER CONTRIBUTION RATES

Sacramento County and Elected Officials

MISCELLANEOUS

All Rep Units

	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Normal Cost	10.66%	8.21%	10.90%	10.39%	9.45%
UAAL	9.53%	9.53%	9.53%	9.53%	9.53%
Total	20.19%	17.74%	20.43%	19.92%	18.98%

SAFETY

All Rep Units

	Tier 1	Tier 2	Tier 3	Tier 4
Normal Cost	25.92%	19.55%	18.64%	15.09%
UAAL	28.76%	28.76%	28.76%	28.76%
Total	54.68%	48.31%	47.40%	43.85%

Superior Court

MISCELLANEOUS

All

	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Normal Cost	13.90%	12.55%	15.91%	NA	9.45%
UAAL	9.50%	9.50%	9.50%	NA	9.50%
Total	23.40%	22.05%	25.41%	NA	18.95%

Special Districts

MISCELLANEOUS

Galt-Arno Cemetery and Fair Oaks Cemetery Districts

	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Normal Cost	NA	NA	15.91%	NA	9.45%
UAAL	NA	NA	14.43%	NA	14.43%
Total	NA	NA	30.34%	NA	23.88%

Orangevale Recreation and Park District

	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Normal Cost	NA	NA	10.90%	NA	9.45%
UAAL	NA	NA	17.77%	NA	17.77%
Total	NA	NA	28.67%	NA	27.22%

Rio Linda Elverta Recreation and Park District

	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Normal Cost	NA	NA	NA	NA	9.45%
UAAL	NA	NA	NA	NA	0.36%
Total	NA	NA	NA	NA	9.81%

All Other Districts

	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Normal Cost	13.90%	NA	15.91%	NA	9.45%
UAAL	17.77%	NA	17.77%	NA	17.77%
Total	31.67%	NA	33.68%	NA	27.22%