



EMPLOYER CONTRIBUTION RATES TO BE IMPLEMENTED

Sacramento County and Elected Officials Only

Effective First Full Pay Period in July 2014

(7.5% Interest; 3.25% Inflation; 5.65% Salary Increase)

MISCELLANEOUS

No 50/50 Normal Cost Phase-in

	Member Paying Full Rate				
	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Basic	18.49%	19.54%	20.21%	15.19%	14.52%
COLA	4.36%	1.15%	3.03%	2.67%	2.52%
Total	22.85%	20.69%	23.24%	17.86%	17.04%

G13A 50/50 Normal Cost Phase-in - Additional 1/3 of the Difference Pick-up by Member

	Member Paying Full Rate				
	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Basic	17.26%	18.11%	18.69%	14.97%	14.52%
COLA	4.30%	1.15%	2.99%	2.67%	2.52%
Total	21.56%	19.26%	21.68%	17.64%	17.04%

G13B 50/50 Normal Cost Phase-in - Full Rate First Year

	Member Paying Full Rate				
	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Basic	18.49%	19.54%	20.21%	15.19%	14.52%
COLA	4.36%	1.15%	3.03%	2.67%	2.52%
Total	22.85%	20.69%	23.24%	17.86%	17.04%

G14A 50/50 Normal Cost Phase-in - Additional 1/4 of the Difference Pick-up by Member

	Member Paying Full Rate				
	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Basic	17.57%	18.47%	19.07%	15.03%	14.52%
COLA	4.32%	1.15%	3.00%	2.66%	2.52%
Total	21.89%	19.62%	22.07%	17.69%	17.04%

G15A 50/50 Normal Cost Phase-in - Additional 1/5 of the Difference Pick-up by Member

	Member Paying Full Rate				
	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Basic	17.75%	18.68%	19.30%	15.06%	14.52%
COLA	4.33%	1.15%	3.01%	2.67%	2.52%
Total	22.08%	19.83%	22.31%	17.73%	17.04%



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Effective First Full Pay Period in July 2014

(7.5% Interest; 3.25% Inflation; 5.65% Salary Increase)

SAFETY

No 50/50 Normal Cost Phase-in

	Member Paying Full Rate				Member Paying Half Rate		
	Tier 1	Tier 2	Tier 3	Tier 4	Tier 1	Tier 2	Tier 3
Basic	34.68%	34.48%	34.00%	29.13%	39.26%	39.04%	38.58%
COLA	8.01%	5.68%	5.54%	5.04%	11.06%	7.07%	6.66%
Total	42.69%	40.16%	39.54%	34.17%	50.32%	46.11%	45.24%

G13A 50/50 Normal Cost Phase-in - Additional 1/3 of the Difference Pick-up by Member

	Member Paying Full Rate			
	Tier 1	Tier 2	Tier 3	Tier 4
Basic	33.51%	33.28%	32.90%	29.13%
COLA	8.15%	5.65%	5.52%	5.04%
Total	41.66%	38.93%	38.42%	34.17%

G13B 50/50 Normal Cost Phase-in - Full Rate First Year

	Member Paying Full Rate			
	Tier 1	Tier 2	Tier 3	Tier 4
Basic	34.68%	34.48%	34.00%	29.13%
COLA	8.01%	5.68%	5.54%	5.04%
Total	42.69%	40.16%	39.54%	34.17%

G14A 50/50 Normal Cost Phase-in - Additional 1/4 of the Difference Pick-up by Member

	Member Paying Full Rate			
	Tier 1	Tier 2	Tier 3	Tier 4
Basic	33.81%	33.58%	33.18%	29.13%
COLA	8.11%	5.66%	5.52%	5.04%
Total	41.92%	39.24%	38.70%	34.17%

G15A 50/50 Normal Cost Phase-in - Additional 1/5 of the Difference Pick-up by Member

	Member Paying Full Rate			
	Tier 1	Tier 2	Tier 3	Tier 4
Basic	33.98%	33.76%	33.34%	29.13%
COLA	8.09%	5.66%	5.53%	5.04%
Total	42.07%	39.42%	38.87%	34.17%

SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)
MISCELLANEOUS TIER 1 MEMBERS EMPLOYEE CONTRIBUTION RATES (FULL RATES*)
SACRAMENTO COUNTY AND ELECTED OFFICIALS ONLY

Actuarial Valuation : 6/30/2013
(7.5% Interest; 5.65% Salary Increase)
C.O.L. Factor: 0.3502

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2014

Entry Age	No 50/50 Normal Cost Phase-in		G13A 50/50 Normal Cost Phase-in 1/3 Pick-up First Year		G13B 50/50 Normal Cost Phase-in Full Rate First Year		G14A 50/50 Normal Cost Phase-in 1/4 Pick-up First Year		G15A 50/50 Normal Cost Phase-in 1/5 Pick-Up First Year	
	Low Rate	High Rate	Low Rate	High Rate	Low Rate	High Rate	Low Rate	High Rate	Low Rate	High Rate
	16	3.40%	5.10%	4.27%	6.41%	3.40%	5.10%	4.05%	6.08%	3.92%
17	3.42%	5.12%	4.29%	6.43%	3.42%	5.12%	4.07%	6.10%	3.93%	5.90%
18	3.42%	5.13%	4.29%	6.44%	3.42%	5.13%	4.07%	6.11%	3.94%	5.91%
19	3.42%	5.13%	4.29%	6.44%	3.42%	5.13%	4.07%	6.11%	3.94%	5.91%
20	3.42%	5.13%	4.29%	6.44%	3.42%	5.13%	4.07%	6.11%	3.94%	5.91%
21	3.42%	5.13%	4.29%	6.44%	3.42%	5.13%	4.07%	6.11%	3.94%	5.91%
22	3.42%	5.12%	4.29%	6.43%	3.42%	5.12%	4.07%	6.10%	3.93%	5.90%
23	3.42%	5.13%	4.29%	6.44%	3.42%	5.13%	4.07%	6.11%	3.94%	5.91%
24	3.42%	5.13%	4.29%	6.44%	3.42%	5.13%	4.07%	6.11%	3.94%	5.91%
25	3.43%	5.14%	4.30%	6.45%	3.43%	5.14%	4.08%	6.12%	3.95%	5.92%
26	3.44%	5.16%	4.31%	6.47%	3.44%	5.16%	4.09%	6.14%	3.96%	5.94%
27	3.44%	5.17%	4.32%	6.48%	3.44%	5.17%	4.10%	6.15%	3.97%	5.95%
28	3.47%	5.20%	4.34%	6.51%	3.47%	5.20%	4.12%	6.18%	3.99%	5.98%
29	3.47%	5.21%	4.35%	6.52%	3.47%	5.21%	4.13%	6.19%	3.99%	5.99%
30	3.50%	5.24%	4.37%	6.55%	3.50%	5.24%	4.15%	6.22%	4.01%	6.02%
31	3.51%	5.27%	4.39%	6.58%	3.51%	5.27%	4.17%	6.25%	4.03%	6.05%
32	3.52%	5.29%	4.40%	6.60%	3.52%	5.29%	4.18%	6.27%	4.05%	6.07%
33	3.55%	5.32%	4.42%	6.63%	3.55%	5.32%	4.20%	6.30%	4.07%	6.10%
34	3.58%	5.36%	4.45%	6.67%	3.58%	5.36%	4.23%	6.34%	4.09%	6.14%
35	3.59%	5.39%	4.47%	6.70%	3.59%	5.39%	4.25%	6.37%	4.11%	6.17%
36	3.62%	5.43%	4.49%	6.74%	3.62%	5.43%	4.27%	6.41%	4.14%	6.21%
37	3.65%	5.47%	4.52%	6.78%	3.65%	5.47%	4.30%	6.45%	4.17%	6.25%
38	3.66%	5.50%	4.54%	6.81%	3.66%	5.50%	4.32%	6.48%	4.19%	6.28%
39	3.69%	5.54%	4.57%	6.85%	3.69%	5.54%	4.35%	6.52%	4.21%	6.32%
40	3.72%	5.58%	4.59%	6.89%	3.72%	5.58%	4.37%	6.56%	4.24%	6.36%
41	3.75%	5.63%	4.63%	6.94%	3.75%	5.63%	4.41%	6.61%	4.27%	6.41%
42	3.78%	5.67%	4.65%	6.98%	3.78%	5.67%	4.43%	6.65%	4.30%	6.45%
43	3.81%	5.71%	4.68%	7.02%	3.81%	5.71%	4.46%	6.69%	4.33%	6.49%
44	3.85%	5.77%	4.72%	7.08%	3.85%	5.77%	4.50%	6.75%	4.37%	6.55%
45	3.88%	5.82%	4.75%	7.13%	3.88%	5.82%	4.53%	6.80%	4.40%	6.60%
46	3.90%	5.86%	4.78%	7.17%	3.90%	5.86%	4.56%	6.84%	4.43%	6.64%
47	3.94%	5.91%	4.81%	7.22%	3.94%	5.91%	4.59%	6.89%	4.46%	6.69%
48	3.98%	5.97%	4.85%	7.28%	3.98%	5.97%	4.63%	6.95%	4.50%	6.75%
49	4.01%	6.02%	4.89%	7.33%	4.01%	6.02%	4.67%	7.00%	4.53%	6.80%
50	4.06%	6.09%	4.93%	7.40%	4.06%	6.09%	4.71%	7.07%	4.58%	6.87%
51	4.09%	6.14%	4.97%	7.45%	4.09%	6.14%	4.75%	7.12%	4.61%	6.92%
52	4.14%	6.21%	5.01%	7.52%	4.14%	6.21%	4.79%	7.19%	4.66%	6.99%
53	4.19%	6.28%	5.06%	7.59%	4.19%	6.28%	4.84%	7.26%	4.71%	7.06%
54	4.23%	6.35%	5.11%	7.66%	4.23%	6.35%	4.89%	7.33%	4.75%	7.13%
55	4.23%	6.35%	5.11%	7.66%	4.23%	6.35%	4.89%	7.33%	4.75%	7.13%
56	4.23%	6.35%	5.11%	7.66%	4.23%	6.35%	4.89%	7.33%	4.75%	7.13%
57	4.23%	6.35%	5.11%	7.66%	4.23%	6.35%	4.89%	7.33%	4.75%	7.13%
58	4.23%	6.35%	5.11%	7.66%	4.23%	6.35%	4.89%	7.33%	4.75%	7.13%
59 & over	4.23%	6.35%	5.11%	7.66%	4.23%	6.35%	4.89%	7.33%	4.75%	7.13%

NOTE: "Low Rate" applies to the first \$161 of the bi-weekly salary, and "High Rate" applies to the salary in excess of \$161. 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, the rates will be based on the rate of age 36.

* Effective July 1, 2014, Half Rate is no longer in effect for this plan and tier.

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)
 MISCELLANEOUS TIER 2 MEMBERS EMPLOYEE CONTRIBUTION RATES (FULL RATES*)
 SACRAMENTO COUNTY AND ELECTED OFFICIALS ONLY**

Actuarial Valuation : 6/30/2013
 (7.5% Interest; 5.65% Salary Increase)
 C.O.L. Factor: None

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2014

		Low Rate		High Rate	
		Old	New	Old	New
	No Normal Cost Phase-in	2.55%	2.55%	3.82%	3.82%
G13A	50/50 Cost Phase-in - 1/3 Pickup First Year	N/A	3.51%	N/A	5.26%
G13B	50/50 Cost Phase-in - Full Rate First Year	N/A	2.55%	N/A	3.82%
G14A	50/50 Cost Phase-in - 1/4 Pickup First Year	N/A	3.27%	N/A	4.90%
G15A	50/50 Cost Phase-in - 1/5 Pickup First Year	N/A	3.12%	N/A	4.68%

Note: "Low Rate" applies to the first \$161 of the bi-weekly salary, and "High Rate" applies to the salary in excess of \$161.

* Effective July 1, 2014, Half Rate is no longer in effect for this plan and tier.

SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)
MISCELLANEOUS TIER 3 MEMBERS EMPLOYEE CONTRIBUTION RATES (FULL RATES*)
SACRAMENTO COUNTY AND ELECTED OFFICIALS ONLY

Actuarial Valuation : 6/30/2013
 (7.5% Interest; 5.65% Salary Increase)
 C.O.L. Factor: 0.3552

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2014

	Low Rate		High Rate	
	Old	New	Old	New
No Normal Cost Phase-in	3.46%	3.46%	5.18%	5.18%
G13A 50/50 Cost Phase-in - 1/3 Pickup First Year	N/A	4.53%	N/A	6.79%
G13B 50/50 Cost Phase-in - Full Rate First Year	N/A	3.46%	N/A	5.18%
G14A 50/50 Cost Phase-in - 1/4 Pickup First Year	N/A	4.26%	N/A	6.39%
G15A 50/50 Cost Phase-in - 1/5 Pickup First Year	N/A	4.09%	N/A	6.14%

Note: "Low Rate" applies to the first \$161 of the bi-weekly salary, and "High Rate" applies to the salary in excess of \$161.

* Effective July 1, 2014, Half Rate is no longer in effect for this plan and tier.

SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)
MISCELLANEOUS TIER 4 MEMBERS EMPLOYEE CONTRIBUTION RATES (FULL RATES*)
SACRAMENTO COUNTY AND ELECTED OFFICIALS ONLY

Actuarial Valuation : 6/30/2013
(7.5% Interest; 5.65% Salary Increase)
C.O.L. Factor: 0.1695

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2014

	<u>Low Rate</u>		<u>High Rate</u>	
	Old	New	Old	New
No Normal Cost Phase-in	5.22%	5.20%	7.82%	7.80%
G13A 50/50 Cost Phase-in - 1/3 Pickup First Year	N/A	5.38%	N/A	8.07%
G13B 50/50 Cost Phase-in - Full Rate First Year	N/A	5.20%	N/A	7.80%
G14A 50/50 Cost Phase-in - 1/4 Pickup First Year	N/A	5.34%	N/A	8.01%
G15A 50/50 Cost Phase-in - 1/5 Pickup First Year	N/A	5.31%	N/A	7.96%

Note: "Low Rate" applies to the first \$161 of the bi-weekly salary, and "High Rate" applies to the salary in excess of \$161.

* Effective July 1, 2014, Half Rate is no longer in effect for this plan and tier.

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)
MISCELLANEOUS TIER 5 MEMBERS EMPLOYEE CONTRIBUTION RATES (FULL RATES)
SACRAMENTO COUNTY AND ELECTED OFFICIALS ONLY**

Actuarial Valuation : 6/30/2013
(7.5% Interest; 5.65% Salary Increase)
C.O.L. Factor: 0.1849

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2014

Contribution Rate to be Applied to the Total Compensation

<u>OLD</u>	<u>NEW</u>
7.70%	8.78%

All Miscellaneous Tier 5 members are contributing on the full rate basis.

SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)
SAFETY TIER 1 MEMBERS EMPLOYEE CONTRIBUTION RATES (FULL RATES*)
SACRAMENTO COUNTY AND ELECTED OFFICIALS ONLY

Actuarial Valuation : 6/30/2013
(7.5% Interest; 5.65% Salary Increase)
C.O.L. Factor: 0.4626

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2014

Entry Age	No 50/50 Normal Cost Phase-in		G13A 50/50 Normal Cost Phase-in 1/3 Pick-up First Year		G13B 50/50 Normal Cost Phase-in Full Rate First Year		G14A 50/50 Normal Cost Phase-in 1/4 Pick-up First Year		G15A 50/50 Normal Cost Phase-in 1/5 Pick-Up First Year	
	Low Rate	High Rate	Low Rate	High Rate	Low Rate	High Rate	Low Rate	High Rate	Low Rate	High Rate
	18	9.39%	14.08%	10.15%	15.23%	9.39%	14.08%	9.96%	14.94%	9.85%
19	9.40%	14.10%	10.17%	15.25%	9.40%	14.10%	9.97%	14.96%	9.86%	14.79%
20	9.40%	14.10%	10.17%	15.25%	9.40%	14.10%	9.97%	14.96%	9.86%	14.79%
21	9.40%	14.10%	10.17%	15.25%	9.40%	14.10%	9.97%	14.96%	9.86%	14.79%
22	9.39%	14.08%	10.15%	15.23%	9.39%	14.08%	9.96%	14.94%	9.85%	14.77%
23	9.39%	14.08%	10.15%	15.23%	9.39%	14.08%	9.96%	14.94%	9.85%	14.77%
24	9.40%	14.10%	10.17%	15.25%	9.40%	14.10%	9.97%	14.96%	9.86%	14.79%
25	9.42%	14.13%	10.19%	15.28%	9.42%	14.13%	9.99%	14.99%	9.88%	14.82%
26	9.44%	14.16%	10.21%	15.31%	9.44%	14.16%	10.01%	15.02%	9.90%	14.85%
27	9.46%	14.19%	10.23%	15.34%	9.46%	14.19%	10.03%	15.05%	9.92%	14.88%
28	9.50%	14.25%	10.27%	15.40%	9.50%	14.25%	10.07%	15.11%	9.96%	14.94%
29	9.53%	14.30%	10.30%	15.45%	9.53%	14.30%	10.11%	15.16%	9.99%	14.99%
30	9.58%	14.38%	10.35%	15.53%	9.58%	14.38%	10.16%	15.24%	10.05%	15.07%
31	9.64%	14.45%	10.40%	15.60%	9.64%	14.45%	10.21%	15.31%	10.09%	15.14%
32	9.70%	14.55%	10.47%	15.70%	9.70%	14.55%	10.27%	15.41%	10.16%	15.24%
33	9.76%	14.64%	10.53%	15.79%	9.76%	14.64%	10.33%	15.50%	10.22%	15.33%
34	9.84%	14.76%	10.61%	15.91%	9.84%	14.76%	10.41%	15.62%	10.30%	15.45%
35	9.91%	14.87%	10.68%	16.02%	9.91%	14.87%	10.49%	15.73%	10.37%	15.56%
36	9.99%	14.99%	10.76%	16.14%	9.99%	14.99%	10.57%	15.85%	10.45%	15.68%
37	10.08%	15.12%	10.85%	16.27%	10.08%	15.12%	10.65%	15.98%	10.54%	15.81%
38	10.18%	15.27%	10.95%	16.42%	10.18%	15.27%	10.75%	16.13%	10.64%	15.96%
39	10.27%	15.40%	11.03%	16.55%	10.27%	15.40%	10.84%	16.26%	10.73%	16.09%
40	10.37%	15.55%	11.13%	16.70%	10.37%	15.55%	10.94%	16.41%	10.83%	16.24%
41	10.46%	15.69%	11.23%	16.84%	10.46%	15.69%	11.03%	16.55%	10.92%	16.38%
42	10.56%	15.84%	11.33%	16.99%	10.56%	15.84%	11.13%	16.70%	11.02%	16.53%
43	10.66%	16.00%	11.43%	17.15%	10.66%	16.00%	11.24%	16.86%	11.13%	16.69%
44	10.78%	16.16%	11.54%	17.31%	10.78%	16.16%	11.35%	17.02%	11.23%	16.85%
45	10.88%	16.32%	11.65%	17.47%	10.88%	16.32%	11.45%	17.18%	11.34%	17.01%
46	11.00%	16.50%	11.77%	17.65%	11.00%	16.50%	11.57%	17.36%	11.46%	17.19%
47	11.11%	16.67%	11.88%	17.82%	11.11%	16.67%	11.69%	17.53%	11.57%	17.36%
48	11.23%	16.85%	12.00%	18.00%	11.23%	16.85%	11.81%	17.71%	11.69%	17.54%
49 & Over	11.35%	17.02%	12.11%	18.17%	11.35%	17.02%	11.92%	17.88%	11.81%	17.71%

NOTE: "Low Rate" applies to the first \$161 of the bi-weekly salary, and "High Rate" applies to the salary in excess of \$161. 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, the rates will be based on the rate of age 29.

* Rates indicated are for employees paying their full share. See Half Rate Table for those employees for whom the County pays one-half of the employee's share.

SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)
SAFETY TIER 1 MEMBERS EMPLOYEE CONTRIBUTION RATES (HALF RATES*)
SACRAMENTO COUNTY AND ELECTED OFFICIALS ONLY

Actuarial Valuation : 6/30/2013
(7.5% Interest; 5.65% Salary Increase)
C.O.L. Factor: 0.4626

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2014

Entry Age	No 50/50	
	Normal Cost Phase-in	
	Low Rate	High Rate
18	4.70%	7.04%
19	4.70%	7.05%
20	4.70%	7.05%
21	4.70%	7.05%
22	4.70%	7.04%
23	4.70%	7.04%
24	4.70%	7.05%
25	4.71%	7.07%
26	4.72%	7.08%
27	4.73%	7.10%
28	4.75%	7.13%
<u>29</u>	<u>4.77%</u>	<u>7.15%</u>
30	4.79%	7.19%
31	4.82%	7.23%
32	4.85%	7.28%
33	4.88%	7.32%
34	4.92%	7.38%
35	4.96%	7.44%
36	5.00%	7.50%
37	5.04%	7.56%
38	5.09%	7.64%
39	5.14%	7.70%
40	5.19%	7.78%
41	5.23%	7.85%
42	5.28%	7.92%
43	5.33%	8.00%
44	5.39%	8.08%
45	5.44%	8.16%
46	5.50%	8.25%
47	5.56%	8.34%
48	5.62%	8.43%
49 & Over	5.68%	8.51%

NOTE: "Low Rate" applies to the first \$161 of the bi-weekly salary, and "High Rate" applies to the salary in excess of \$161. 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, the rates will be based on the rate of age 29.

* Rates indicated are for employees paying their half share. See Full Rate Table for those employees who are contributing on the full rate basis.

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)
SAFETY TIER 2 MEMBERS EMPLOYEE CONTRIBUTION RATES (FULL RATES*)
SACRAMENTO COUNTY AND ELECTED OFFICIALS ONLY**

Actuarial Valuation : 6/30/2013
(7.5% Interest; 5.65% Salary Increase)
C.O.L. Factor: 0.2842

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2014

	Low Rate		High Rate	
	Old	New	Old	New
No Normal Cost Phase-in	7.99%	7.96%	11.99%	11.94%
G13A 50/50 Cost Phase-in - 1/3 Pickup First Year	N/A	8.81%	N/A	13.22%
G13B 50/50 Cost Phase-in - Full Rate First Year	N/A	7.96%	N/A	11.94%
G14A 50/50 Cost Phase-in - 1/4 Pickup First Year	N/A	8.60%	N/A	12.90%
G15A 50/50 Cost Phase-in - 1/5 Pickup First Year	N/A	8.47%	N/A	12.71%

Note: "Low Rate" applies to the first \$161 of the bi-weekly salary, and "High Rate" applies to the salary in excess of \$161.

* Rates indicated are for employees paying their full share. See Half Rate Table for those employees for whom the County pays one-half of the employee's share.

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)
SAFETY TIER 2 MEMBERS EMPLOYEE CONTRIBUTION RATES (HALF RATES*)
SACRAMENTO COUNTY AND ELECTED OFFICIALS ONLY**

Actuarial Valuation : 6/30/2013
(7.5% Interest; 5.65% Salary Increase)
C.O.L. Factor: 0.2842

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2014

	Low Rate		High Rate	
	Old	New	Old	New
No Normal Cost Phase-in	4.00%	3.98%	6.00%	5.97%

Note: "Low Rate" applies to the first \$161 of the bi-weekly salary, and "High Rate" applies to the salary in excess of \$161.

* See Full Rate Table for those employees who are contributing on the full rate basis.

SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)
SAFETY TIER 3 MEMBERS EMPLOYEE CONTRIBUTION RATES (FULL RATES*)
SACRAMENTO COUNTY AND ELECTED OFFICIALS ONLY

Actuarial Valuation : 6/30/2013
(7.5% Interest; 5.65% Salary Increase)
C.O.L. Factor: 0.2714

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2014

	Low Rate		High Rate	
	Old	New	Old	New
No Normal Cost Phase-in	7.91%	7.88%	11.86%	11.82%
G13A 50/50 Cost Phase-in - 1/3 Pickup First Year	N/A	8.69%	N/A	13.04%
G13B 50/50 Cost Phase-in - Full Rate First Year	N/A	7.88%	N/A	11.82%
G14A 50/50 Cost Phase-in - 1/4 Pickup First Year	N/A	8.49%	N/A	12.74%
G15A 50/50 Cost Phase-in - 1/5 Pickup First Year	N/A	8.37%	N/A	12.55%

Note: "Low Rate" applies to the first \$161 of the bi-weekly salary, and "High Rate" applies to the salary in excess of \$161.

* Rates indicated are for employees paying their full share. See Half Rate Table for those employees for whom the County pays one-half of the employee's share.

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

Actuarial Valuation : 6/30/2013
(7.5% Interest; 5.65% Salary Increase)
C.O.L. Factor: 0.2714

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2014

	Low Rate		High Rate	
	Old	New	Old	New
No Normal Cost Phase-in	3.96%	3.94%	5.93%	5.91%

Note: "Low Rate" applies to the first \$161 of the bi-weekly salary, and "High Rate" applies to the salary in excess of \$161.

* See Full Rate Table for those employees who are contributing on the full rate basis.

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

Actuarial Valuation : 6/30/2013
(7.5% Interest; 5.65% Salary Increase)
C.O.L. Factor: 0.2331

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2014

Contribution Rate to be Applied to the Entire Compensation

<u>OLD</u>	<u>NEW</u>
12.26%	13.86%

Rates indicated are for employees paying their "full" share. Effective July 1, 2014, Half Rate is no longer in effect for this plan and tier.