



FY 2014-2015 EMPLOYER CONTRIBUTION RATES
Sacramento County and Elected Officials Only

MISCELLANEOUS

Without 50/50 Normal Cost Phase-in

	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Normal Cost	14.59%	12.43%	14.98%	9.60%	8.78%
UAAL	8.26%	8.26%	8.26%	8.26%	8.26%
Total	22.85%	20.69%	23.24%	17.86%	17.04%

With 50/50 Normal Cost Phase-in

Members Pay Additional 1/5 of the Normal Cost Difference in the First Year

	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Normal Cost	13.82%	11.57%	14.05%	9.47%	NA
UAAL	8.26%	8.26%	8.26%	8.26%	NA
Total	22.08%	19.83%	22.31%	17.73%	NA

Members Pay Additional 1/4 of the Normal Cost Difference in the First Year

	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Normal Cost	13.63%	11.36%	13.81%	9.43%	NA
UAAL	8.26%	8.26%	8.26%	8.26%	NA
Total	21.89%	19.62%	22.07%	17.69%	NA

Members Pay Additional 1/3 of the Normal Cost Difference in the First Year

	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Normal Cost	13.30%	11.00%	13.42%	9.38%	NA
UAAL	8.26%	8.26%	8.26%	8.26%	NA
Total	21.56%	19.26%	21.68%	17.64%	NA

Note:

NA - Not applicable

For Comparison Purposes Only

FY 2014-2015 Employer and Member Normal Cost Rates

	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Employer Normal Cost	14.59%	12.43%	14.98%	9.60%	8.78%
Member Normal Cost	5.43%	3.82%	5.18%	7.80%	8.78%
Total Normal Cost	20.02%	16.25%	20.16%	17.40%	17.56%

50% of Total Normal Cost **10.01%** **8.13%** **10.08%** **8.70%** **8.78%**



FY 2014-2015 EMPLOYER CONTRIBUTION RATES
Sacramento County and Elected Officials Only

SAFETY

Without 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
Normal Cost	22.38%	19.85%	19.23%	13.86%	30.01%	25.80%	24.93%
UAAL	20.31%	20.31%	20.31%	20.31%	20.31%	20.31%	20.31%
Total	42.69%	40.16%	39.54%	34.17%	50.32%	46.11%	45.24%

With 50/50 Normal Cost Phase-in

Members Change from Half Rate to Full Rate in the First Year

	Member Paying Full Rate			
	Tier 1	Tier 2	Tier 3	Tier 4
Normal Cost	22.38%	19.85%	19.23%	13.86%
UAAL	20.31%	20.31%	20.31%	20.31%
Total	42.69%	40.16%	39.54%	34.17%

Members Pay Additional 1/5 of the Normal Cost Difference in the First Year

	Member Paying Full Rate			
	Tier 1	Tier 2	Tier 3	Tier 4
Normal Cost	21.76%	19.11%	18.56%	NA
UAAL	20.31%	20.31%	20.31%	NA
Total	42.07%	39.42%	38.87%	NA

Members Pay Additional 1/4 of the Normal Cost Difference in the First Year

	Member Paying Full Rate			
	Tier 1	Tier 2	Tier 3	Tier 4
Normal Cost	21.61%	18.93%	18.39%	NA
UAAL	20.31%	20.31%	20.31%	NA
Total	41.92%	39.24%	38.70%	NA

Members Pay Additional 1/3 of the Normal Cost Difference in the First Year

	Member Paying Full Rate			
	Tier 1	Tier 2	Tier 3	Tier 4
Normal Cost	21.35%	18.62%	18.11%	NA
UAAL	20.31%	20.31%	20.31%	NA
Total	41.66%	38.93%	38.42%	NA

Note:

NA - Not applicable

For Comparison Purposes Only

FY 2014-2015 Employer and Member Normal Cost Rates

	Tier 1	Tier 2	Tier 3	Tier 4
Employer Normal Cost	22.38%	19.85%	19.23%	13.86%
Member Normal Cost	14.30%	11.94%	11.82%	13.86%
Total Normal Cost	36.68%	31.79%	31.05%	27.72%
50% of Total Normal Cost	18.34%	15.90%	15.53%	13.86%



FY 2014-2015 MEMBER CONTRIBUTION RATES
Sacramento County and Elected Officials Only

MISCELLANEOUS

	Without 50/50 Normal Cost Phase-in		With 50/50 Normal Cost Phase-in		
	FY 2013-2014	FY 2014-2015	Additional 1/5 of the Normal Cost Difference in the First Year	Additional 1/4 of the Normal Cost Difference in the First Year	Additional 1/3 of the Normal Cost Difference in the First Year
Tier 1	5.38%	5.43%	6.21%	6.41%	6.74%
Tier 2	3.82%	3.82%	4.68%	4.90%	5.26%
Tier 3	5.18%	5.18%	6.14%	6.39%	6.79%
Tier 4	7.82%	7.80%	7.96%	8.01%	8.07%
Tier 5	7.70%	8.78%	NA	NA	NA

Note:

NA - Not applicable

Member rates shown are for bi-weekly salary in excess of \$161 (or monthly salary of \$350).

For Comparison Purposes Only

FY 2014-2015 Employer and Member Normal Cost Rates

	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Employer Normal Cost	14.59%	12.43%	14.98%	9.60%	8.78%
Member Normal Cost	5.43%	3.82%	5.18%	7.80%	8.78%
Total Normal Cost	20.02%	16.25%	20.16%	17.40%	17.56%
50% of Total Normal Cost	10.01%	8.13%	10.08%	8.70%	8.78%



FY 2014-2015 MEMBER CONTRIBUTION RATES Sacramento County and Elected Officials Only

SAFETY

	Without 50/50 Normal Cost Phase-in		With 50/50 Normal Cost Phase-in			
	FY 2013-2014	FY 2014-2015	Half Rate to Full Rate in the First Year	Additional 1/5 of the Normal Cost Difference in the First Year	Additional 1/4 of the Normal Cost Difference in the First Year	Additional 1/3 of the Normal Cost Difference in the First Year
Tier 1 (Half Rate)	7.26%	7.15%	NA	NA	NA	NA
Tier 1 (Full Rate)	14.52%	14.30%	14.30%	14.99%	15.16%	15.45%
Tier 2 (Half Rate)	6.00%	5.97%	NA	NA	NA	NA
Tier 2 (Full Rate)	11.99%	11.94%	11.94%	12.71%	12.90%	13.22%
Tier 3 (Half Rate)	5.93%	5.91%	NA	NA	NA	NA
Tier 3 (Full Rate)	11.86%	11.82%	11.82%	12.55%	12.74%	13.04%
Tier 4 (Full Rate)	12.26%	13.86%	NA	NA	NA	NA

Note:

NA - Not applicable

Member rates shown are for bi-weekly salary in excess of \$161 (or monthly salary of \$350).

For Comparison Purposes Only

FY 2014-2015 Employer and Member Normal Cost Rates

	Tier 1	Tier 2	Tier 3	Tier 4
Employer Normal Cost	22.38%	19.85%	19.23%	13.86%
Member Normal Cost	14.30%	11.94%	11.82%	13.86%
Total Normal Cost	36.68%	31.79%	31.05%	27.72%
50% of Total Normal Cost	18.34%	15.90%	15.53%	13.86%