



EMPLOYER CONTRIBUTION RATES TO BE IMPLEMENTED

Sacramento County and Elected Officials Only

Effective First Full Pay Period in July 2016

(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	14.77%	16.16%	17.59%	13.83%	12.32%
COLA	3.26%	0.54%	2.28%	2.03%	1.81%
Total	18.03%	16.70%	19.87%	15.86%	14.13%

50/50 Normal Cost Phase-In

G13A - 50/50 Normal Cost Pick-Up by Member

	Member Paying Full Rate				
	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Basic	12.02%	12.64%	13.35%	12.76%	12.32%
COLA	3.12%	0.54%	2.24%	2.04%	1.81%
Total	15.14%	13.18%	15.59%	14.80%	14.13%

G13B - Total 2/3 of the Difference Pick-Up by Member

	Member Paying Full Rate				
	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Basic	12.94%	13.81%	14.76%	13.12%	12.32%
COLA	3.16%	0.54%	2.26%	2.03%	1.81%
Total	16.10%	14.35%	17.02%	15.15%	14.13%

G14A & G14B - Total of 3/4 of the Difference Pick-Up by Member

	Member Paying Full Rate				
	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Basic	12.71%	13.52%	14.41%	13.03%	12.32%
COLA	3.15%	0.54%	2.25%	2.04%	1.81%
Total	15.86%	14.06%	16.66%	15.07%	14.13%

G15A & G15B - Total 4/5 of the Difference Pick-Up by Member

	Member Paying Full Rate				
	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Basic	12.57%	13.34%	14.20%	12.97%	12.32%
COLA	3.15%	0.54%	2.25%	2.04%	1.81%
Total	15.72%	13.88%	16.45%	15.01%	14.13%

G01A - 3% Pick-Up by the Member

	Member Paying Full Rate				
	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Basic	12.02%	13.16%	14.69%	12.76%	12.32%
COLA	3.12%	0.54%	2.25%	2.04%	1.81%
Total	15.14%	13.70%	16.94%	14.80%	14.13%



EMPLOYER CONTRIBUTION RATES TO BE IMPLEMENTED

Sacramento County and Elected Officials Only

Effective First Full Pay Period in July 2016

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

SAFETY

No 50/50 Normal Cost Phase-In

	Member Paying Full Rate			
	Tier 1	Tier 2	Tier 3	Tier 4
Basic	35.99%	35.76%	34.29%	29.52%
COLA	7.57%	5.62%	5.45%	4.88%
Total	43.56%	41.38%	39.74%	34.40%

50/50 Normal Cost Phase-in

G12A - 50/50 Normal Cost Pick-Up by Member

	Member Paying Full Rate			
	Tier 1	Tier 2	Tier 3	Tier 4
Basic	32.42%	32.06%	31.33%	29.52%
COLA	8.69%	5.66%	5.42%	4.88%
Total	41.11%	37.72%	36.75%	34.40%

G13B - Total 2/3 of the Difference Pick-Up by Member

	Member Paying Full Rate			
	Tier 1	Tier 2	Tier 3	Tier 4
Basic	33.61%	33.29%	32.32%	29.52%
COLA	8.32%	5.65%	5.43%	4.88%
Total	41.93%	38.94%	37.75%	34.40%

G14A - Total of 3/4 of the Difference Pick-Up by Member

	Member Paying Full Rate			
	Tier 1	Tier 2	Tier 3	Tier 4
Basic	33.31%	32.99%	32.07%	29.52%
COLA	8.41%	5.65%	5.43%	4.88%
Total	41.72%	38.64%	37.50%	34.40%

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

Actuarial Valuation : 6/30/2015
(7.50% Interest; 5.65% Salary Increase)
C.O.L. Factor: 0.2827

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2016

Entry Age	50/50 Normal Cost Phase-In											
	No 50/50 Normal Cost Phase-In		G13A		G13B		G14A & G14B		G15A & G15B		G01A	
	Low Rate	High Rate	50/50 Normal Cost Pick-Up by Member	Total 2/3 of the Difference Pick-Up by Member	Total of 3/4 of the Difference Pick-Up by Member	Total 4/5 of the Difference Pick-Up by Member	3% Pick-Up by Member					
			Low Rate	High Rate	Low Rate	High Rate	Low Rate	High Rate	Low Rate	High Rate	Low Rate	High Rate
16	2.30%	3.44%	4.29%	6.43%	3.62%	5.43%	3.79%	5.68%	3.89%	5.83%	4.29%	6.43%
17	2.33%	3.50%	4.33%	6.49%	3.66%	5.49%	3.83%	5.74%	3.93%	5.89%	4.33%	6.49%
18	2.38%	3.57%	4.37%	6.56%	3.71%	5.56%	3.87%	5.81%	3.97%	5.96%	4.37%	6.56%
19	2.42%	3.63%	4.41%	6.62%	3.75%	5.62%	3.91%	5.87%	4.01%	6.02%	4.41%	6.62%
20	2.45%	3.68%	4.45%	6.67%	3.78%	5.67%	3.95%	5.92%	4.05%	6.07%	4.45%	6.67%
21	2.50%	3.75%	4.49%	6.74%	3.83%	5.74%	3.99%	5.99%	4.09%	6.14%	4.49%	6.74%
22	2.54%	3.81%	4.53%	6.80%	3.87%	5.80%	4.03%	6.05%	4.13%	6.20%	4.53%	6.80%
23	2.58%	3.87%	4.57%	6.86%	3.91%	5.86%	4.07%	6.11%	4.17%	6.26%	4.57%	6.86%
24	2.63%	3.94%	4.62%	6.93%	3.95%	5.93%	4.12%	6.18%	4.22%	6.33%	4.62%	6.93%
25	2.68%	4.01%	4.67%	7.00%	4.00%	6.00%	4.17%	6.25%	4.27%	6.40%	4.67%	7.00%
26	2.72%	4.08%	4.71%	7.07%	4.05%	6.07%	4.21%	6.32%	4.31%	6.47%	4.71%	7.07%
27	2.76%	4.14%	4.75%	7.13%	4.09%	6.13%	4.25%	6.38%	4.35%	6.53%	4.75%	7.13%
28	2.81%	4.22%	4.81%	7.21%	4.14%	6.21%	4.31%	6.46%	4.41%	6.61%	4.81%	7.21%
29	2.86%	4.28%	4.85%	7.27%	4.18%	6.27%	4.35%	6.52%	4.45%	6.67%	4.85%	7.27%
30	2.91%	4.36%	4.90%	7.35%	4.23%	6.35%	4.40%	6.60%	4.50%	6.75%	4.90%	7.35%
31	2.96%	4.44%	4.95%	7.43%	4.29%	6.43%	4.45%	6.68%	4.55%	6.83%	4.95%	7.43%
32	3.00%	4.50%	4.99%	7.49%	4.33%	6.49%	4.49%	6.74%	4.59%	6.89%	4.99%	7.49%
33	3.05%	4.58%	5.05%	7.57%	4.38%	6.57%	4.55%	6.82%	4.65%	6.97%	5.05%	7.57%
34	3.12%	4.67%	5.11%	7.66%	4.44%	6.66%	4.61%	6.91%	4.71%	7.06%	5.11%	7.66%
35	3.17%	4.75%	5.16%	7.74%	4.49%	6.74%	4.66%	6.99%	4.76%	7.14%	5.16%	7.74%
36	3.22%	4.82%	5.21%	7.81%	4.54%	6.81%	4.71%	7.06%	4.81%	7.21%	5.21%	7.81%
37	3.27%	4.91%	5.27%	7.90%	4.60%	6.90%	4.77%	7.15%	4.87%	7.30%	5.27%	7.90%
38	3.32%	4.99%	5.32%	7.98%	4.65%	6.98%	4.82%	7.23%	4.92%	7.38%	5.32%	7.98%
39	3.39%	5.08%	5.38%	8.07%	4.71%	7.07%	4.88%	7.32%	4.98%	7.47%	5.38%	8.07%
40	3.45%	5.17%	5.44%	8.16%	4.77%	7.16%	4.94%	7.41%	5.04%	7.56%	5.44%	8.16%
41	3.51%	5.27%	5.51%	8.26%	4.84%	7.26%	5.01%	7.51%	5.11%	7.66%	5.51%	8.26%
42	3.58%	5.36%	5.57%	8.35%	4.90%	7.35%	5.07%	7.60%	5.17%	7.75%	5.57%	8.35%
43	3.64%	5.46%	5.63%	8.45%	4.97%	7.45%	5.13%	7.70%	5.23%	7.85%	5.63%	8.45%
44	3.72%	5.58%	5.71%	8.57%	5.05%	7.57%	5.21%	7.82%	5.31%	7.97%	5.71%	8.57%
45	3.80%	5.70%	5.79%	8.69%	5.13%	7.69%	5.29%	7.94%	5.39%	8.09%	5.79%	8.69%
46	3.85%	5.77%	5.84%	8.76%	5.17%	7.76%	5.34%	8.01%	5.44%	8.16%	5.84%	8.76%
47	3.90%	5.85%	5.89%	8.84%	5.23%	7.84%	5.39%	8.09%	5.49%	8.24%	5.89%	8.84%
48	3.95%	5.93%	5.95%	8.92%	5.28%	7.92%	5.45%	8.17%	5.55%	8.32%	5.95%	8.92%
49	3.99%	5.99%	5.99%	8.98%	5.32%	7.98%	5.49%	8.23%	5.59%	8.38%	5.99%	8.98%
50	4.02%	6.03%	6.01%	9.02%	5.35%	8.02%	5.51%	8.27%	5.61%	8.42%	6.01%	9.02%
51	4.04%	6.07%	6.04%	9.06%	5.37%	8.06%	5.54%	8.31%	5.64%	8.46%	6.04%	9.06%
52	4.05%	6.08%	6.05%	9.07%	5.38%	8.07%	5.55%	8.32%	5.65%	8.47%	6.05%	9.07%
53	4.04%	6.07%	6.04%	9.06%	5.37%	8.06%	5.54%	8.31%	5.64%	8.46%	6.04%	9.06%
54	4.03%	6.04%	6.02%	9.03%	5.35%	8.03%	5.52%	8.28%	5.62%	8.43%	6.02%	9.03%
55	4.03%	6.04%	6.02%	9.03%	5.35%	8.03%	5.52%	8.28%	5.62%	8.43%	6.02%	9.03%
56	4.03%	6.04%	6.02%	9.03%	5.35%	8.03%	5.52%	8.28%	5.62%	8.43%	6.02%	9.03%
57	4.03%	6.04%	6.02%	9.03%	5.35%	8.03%	5.52%	8.28%	5.62%	8.43%	6.02%	9.03%
58	4.03%	6.04%	6.02%	9.03%	5.35%	8.03%	5.52%	8.28%	5.62%	8.43%	6.02%	9.03%
59 & over	4.03%	6.04%	6.02%	9.03%	5.35%	8.03%	5.52%	8.28%	5.62%	8.43%	6.02%	9.03%

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 35.

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

Actuarial Valuation : 6/30/2015
(7.50% Interest; 5.65% Salary Increase)
C.O.L. Factor: None

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2016

	Low Rate		High Rate	
	Old	New	Old	New
No 50/50 Normal Cost Phase-In	2.36%	2.36%	3.54%	3.54%
50/50 Normal Cost Phase-In				
G13A - 50/50 Normal Cost Pick-Up by Member	3.97%	4.71%	5.96%	7.07%
G13B - Total 2/3 of the Difference Pick-Up by Member	3.17%	3.93%	4.75%	5.89%
G14A & G14B - Total of 3/4 of the Difference Pick-Up by Member	3.57%	4.13%	5.36%	6.19%
G15A & G15B - Total 4/5 of the Difference Pick-Up by Member	3.33%	4.24%	4.99%	6.36%
G01A - 3% Pick-Up by the Member	3.03%	4.36%	4.54%	6.54%

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

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

Actuarial Valuation : 6/30/2015
 (7.50% Interest; 5.65% Salary Increase)
 C.O.L. Factor: 0.3445

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2016

	Low Rate		High Rate	
	Old	New	Old	New
No 50/50 Normal Cost Phase-In	3.19%	3.17%	4.78%	4.76%
50/50 Normal Cost Phase-In				
G13A - 50/50 Normal Cost Pick-Up by Member	5.17%	6.11%	7.76%	9.16%
G13B - Total 2/3 of the Difference Pick-Up by Member	4.18%	5.13%	6.27%	7.69%
G14A & G14B - Total of 3/4 of the Difference Pick-Up by Member	4.68%	5.37%	7.02%	8.06%
G15A & G15B - Total 4/5 of the Difference Pick-Up by Member	4.38%	5.52%	6.57%	8.28%
G01A - 3% Pick-Up by the Member	3.85%	5.17%	5.78%	7.76%

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

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

Actuarial Valuation : 6/30/2015
(7.50% Interest; 5.65% Salary Increase)
C.O.L. Factor: 0.1755

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2016

	Low Rate		High Rate	
	Old	New	Old	New
No 50/50 Normal Cost Phase-In	4.80%	4.80%	7.20%	7.19%
50/50 Normal Cost Phase-In				
G13A - 50/50 Normal Cost Pick-Up by Member	5.28%	5.58%	7.92%	8.37%
G13B - Total 2/3 of the Difference Pick-Up by Member	5.04%	5.32%	7.56%	7.98%
G14A & G14B - Total of 3/4 of the Difference Pick-Up by Member	5.16%	5.39%	7.74%	8.08%
G15A & G15B - Total 4/5 of the Difference Pick-Up by Member	5.09%	5.42%	7.63%	8.13%
G01A - 3% Pick-Up by the Member	5.47%	5.58%	8.20%	8.37%

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

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

Actuarial Valuation : 6/30/2015
(7.50% Interest; 5.65% Salary Increase)
C.O.L. Factor: 0.1881

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2016

Contribution Rate to be Applied to the Total Compensation

<u>OLD</u>	<u>NEW</u>
8.12%	8.02%

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

Actuarial Valuation : 6/30/2015
(7.50% Interest; 5.65% Salary Increase)
C.O.L. Factor: 0.5512

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2016

Entry Age	50/50 Normal Cost Phase-In							
	No 50/50 Normal Cost Phase-In		G12A		G13B		G14A	
	Low Rate	High Rate	50/50 Cost Sharing Pick-Up by Member		Total 2/3 of the Difference Pick-Up by Member		Total of 3/4 of the Difference Pick-Up by Member	
	Low Rate	High Rate	Low Rate	High Rate	Low Rate	High Rate	Low Rate	High Rate
18	8.92%	13.37%	10.86%	16.29%	10.21%	15.32%	10.37%	15.56%
19	9.03%	13.54%	10.97%	16.46%	10.33%	15.49%	10.49%	15.73%
20	9.14%	13.71%	11.09%	16.63%	10.44%	15.66%	10.60%	15.90%
21	9.26%	13.88%	11.20%	16.80%	10.55%	15.83%	10.71%	16.07%
22	9.37%	14.05%	11.31%	16.97%	10.67%	16.00%	10.83%	16.24%
23	9.49%	14.24%	11.44%	17.16%	10.79%	16.19%	10.95%	16.43%
24	9.62%	14.43%	11.57%	17.35%	10.92%	16.38%	11.08%	16.62%
25	9.73%	14.60%	11.68%	17.52%	11.03%	16.55%	11.19%	16.79%
26	9.87%	14.80%	11.81%	17.72%	11.17%	16.75%	11.33%	16.99%
27	9.99%	14.98%	11.93%	17.90%	11.29%	16.93%	11.45%	17.17%
28	10.13%	15.19%	12.07%	18.11%	11.43%	17.14%	11.59%	17.38%
29	10.26%	15.39%	12.21%	18.31%	11.56%	17.34%	11.72%	17.58%
30	10.39%	15.59%	12.34%	18.51%	11.69%	17.54%	11.85%	17.78%
31	10.53%	15.79%	12.47%	18.71%	11.83%	17.74%	11.99%	17.98%
32	10.67%	16.01%	12.62%	18.93%	11.97%	17.96%	12.13%	18.20%
33	10.83%	16.24%	12.77%	19.16%	12.13%	18.19%	12.29%	18.43%
34	10.98%	16.47%	12.93%	19.39%	12.28%	18.42%	12.44%	18.66%
35	11.15%	16.72%	13.09%	19.64%	12.45%	18.67%	12.61%	18.91%
36	11.31%	16.97%	13.26%	19.89%	12.61%	18.92%	12.77%	19.16%
37	11.49%	17.23%	13.43%	20.15%	12.79%	19.18%	12.95%	19.42%
38	11.68%	17.53%	13.63%	20.45%	12.99%	19.48%	13.15%	19.72%
39	11.90%	17.84%	13.84%	20.76%	13.19%	19.79%	13.35%	20.03%
40	12.08%	18.13%	14.03%	21.05%	13.39%	20.08%	13.55%	20.32%
41	12.21%	18.32%	14.16%	21.24%	13.51%	20.27%	13.67%	20.51%
42	12.34%	18.51%	14.29%	21.43%	13.64%	20.46%	13.80%	20.70%
43	12.46%	18.68%	14.40%	21.60%	13.75%	20.63%	13.91%	20.87%
44	12.55%	18.83%	14.50%	21.75%	13.85%	20.78%	14.01%	21.02%
45	12.63%	18.94%	14.57%	21.86%	13.93%	20.89%	14.09%	21.13%
46	12.63%	18.94%	14.57%	21.86%	13.93%	20.89%	14.09%	21.13%
47	12.55%	18.83%	14.50%	21.75%	13.85%	20.78%	14.01%	21.02%
48	12.40%	18.60%	14.35%	21.52%	13.70%	20.55%	13.86%	20.79%
49 & Over	12.18%	18.27%	14.13%	21.19%	13.48%	20.22%	13.64%	20.46%

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.

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

Actuarial Valuation : 6/30/2015
 (7.50% Interest; 5.65% Salary Increase)
 C.O.L. Factor: 0.3122

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2016

	Low Rate		High Rate	
	Old	New	Old	New
No 50/50 Normal Cost Phase-In	8.20%	8.25%	12.29%	12.37%
50/50 Normal Cost Phase-In				
G12A - 50/50 Normal Cost Pick-Up by Member	10.72%	10.73%	16.08%	16.10%
G13B - Total 2/3 of the Difference Pick-Up by Member	9.03%	9.91%	13.55%	14.86%
G14A - Total of 3/4 of the Difference Pick-Up by Member	9.46%	10.11%	14.19%	15.17%

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

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

Actuarial Valuation : 6/30/2015
 (7.50% Interest; 5.65% Salary Increase)
 C.O.L. Factor: 0.2786

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2016

	Low Rate		High Rate	
	Old	New	Old	New
No 50/50 Normal Cost Phase-In	8.07%	8.04%	12.10%	12.06%
50/50 Normal Cost Phase-In				
G12A - 50/50 Normal Cost Pick-Up by Member	10.44%	10.09%	15.66	15.13%
G13B - Total 2/3 of the Difference Pick-Up by Member	8.86%	9.41%	13.29%	14.11%
G14A - Total of 3/4 of the Difference Pick-Up by Member	9.25%	9.57%	13.88%	14.36%

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

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

Actuarial Valuation : 6/30/2015
(7.50% Interest; 5.65% Salary Increase)
C.O.L. Factor: 0.2380

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2016

Contribution Rate to be Applied to the Entire Compensation

<u>OLD</u>	<u>NEW</u>
13.11%	13.11%