



FY 2016-2017 EMPLOYER CONTRIBUTION RATES
Sacramento County and Elected Officials Only

MISCELLANEOUS

No 50/50 Normal Cost Phase-In

	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Normal Cost	11.92%	10.59%	13.76%	9.75%	8.02%
UAAL	6.11%	6.11%	6.11%	6.11%	6.11%
Total	18.03%	16.70%	19.87%	15.86%	14.13%

50/50 Normal Cost Phase-In

Members Pay Total of 2/3 of the Normal Cost Difference (G13B)

	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Normal Cost	9.99%	8.24%	10.91%	9.04%	NA
UAAL	6.11%	6.11%	6.11%	6.11%	NA
Total	16.10%	14.35%	17.02%	15.15%	NA

Members Pay Total 3/4 of the Normal Cost Difference (G14A & G14B)

	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Normal Cost	9.75%	7.95%	10.55%	8.96%	NA
UAAL	6.11%	6.11%	6.11%	6.11%	NA
Total	15.86%	14.06%	16.66%	15.07%	NA

Members Pay Total of 4/5 of the Normal Cost Difference (G15A & G15B)

	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Normal Cost	9.61%	7.77%	10.34%	8.90%	NA
UAAL	6.11%	6.11%	6.11%	6.11%	NA
Total	15.72%	13.88%	16.45%	15.01%	NA

Members Pay Additional 3% Normal Cost (G01A)

	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Normal Cost	9.03%	7.59%	10.83%	8.69%	NA
UAAL	6.11%	6.11%	6.11%	6.11%	NA
Total	15.14%	13.70%	16.94%	14.80%	NA

Members Pay 50/50 Normal Cost (G13A)

	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Normal Cost	9.03%	7.07%	9.48%	8.69%	NA
UAAL	6.11%	6.11%	6.11%	6.11%	NA
Total	15.14%	13.18%	15.59%	14.80%	NA

Note:

NA - Not applicable

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FY 2016-2017 Employer and Member Normal Cost Rates
Assuming Exactly 50:50 Payment by the Employer and Member

	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Employer Normal Cost	9.03%	7.07%	9.48%	8.69%	8.02%
Member Normal Cost	7.74%	7.07%	9.16%	8.37%	8.02%
Member COLA Buydown	1.29%	0.00%	0.32%	0.32%	0.00%
Total Normal Cost	18.06%	14.14%	18.96%	17.38%	16.04%



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SAFETY

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	Member Paying Full Rate			
	Tier 1	Tier 2	Tier 3	Tier 4
Normal Cost	22.27%	20.09%	18.45%	13.11%
UAAL	21.29%	21.29%	21.29%	21.29%
Total	43.56%	41.38%	39.74%	34.40%

50/50 Normal Cost Phase-In

Members Pay Total 2/3 of the Normal Cost Difference (G13B)

	Member Paying Full Rate			
	Tier 1	Tier 2	Tier 3	Tier 4
Normal Cost	20.64%	17.65%	16.46%	NA
UAAL	21.29%	21.29%	21.29%	NA
Total	41.93%	38.94%	37.75%	NA

Members Pay Total 3/4 of the Normal Cost Difference (G14A)

	Member Paying Full Rate			
	Tier 1	Tier 2	Tier 3	Tier 4
Normal Cost	20.43%	17.35%	16.21%	NA
UAAL	21.29%	21.29%	21.29%	NA
Total	41.72%	38.64%	37.50%	NA

Members Pay 50/50 Normal Cost (G12A)

	Member Paying Full Rate			
	Tier 1	Tier 2	Tier 3	Tier 4
Normal Cost	19.82%	16.43%	15.46%	NA
UAAL	21.29%	21.29%	21.29%	NA
Total	41.11%	37.72%	36.75%	NA

Note:

NA - Not applicable

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FY 2016-2017 Employer and Member Normal Cost Rates

Assuming Exactly 50:50 Payment by the Employer and Member

	Tier 1	Tier 2	Tier 3	Tier 4
Employer Normal Cost	19.82%	16.43%	15.46%	13.11%
Member Normal Cost	18.31%	16.10%	15.13%	13.11%
Member COLA Buydown	1.51%	0.33%	0.33%	0.00%
Total Normal Cost	39.64%	32.86%	30.92%	26.22%



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MISCELLANEOUS

	<u>Without 50/50 Normal Cost Phase-In</u>		<u>With 50/50 Normal Cost Phase-In</u>				
	<u>FY 2015-2016</u>	<u>FY 2016-2017</u>	<u>Total 2/3 of the Normal Cost Difference Pick-Up by Member (G13B)</u>	<u>Total 3/4 of the Normal Cost Difference Pick-Up by Member (G14A & G14B)</u>	<u>Total 4/5 of the Normal Cost Difference Pick-Up by Member (G15A & G15B)</u>	<u>3% Normal Cost Pick-Up by Member (G01A)</u>	<u>50/50 Normal Cost Pick-Up by Member (G13A)</u>
Tier 1	4.75%	4.75%	6.74%	6.99%	7.14%	7.74%	7.74%
Tier 2	3.54%	3.54%	5.89%	6.19%	6.36%	6.54%	7.07%
Tier 3	4.78%	4.76%	7.69%	8.06%	8.28%	7.76%	9.16%
Tier 4	7.20%	7.19%	7.98%	8.08%	8.13%	8.37%	8.37%
Tier 5	8.12%	8.02%	NA	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).

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FY 2016-2017 Employer and Member Normal Cost Rates

Assuming Exactly 50:50 Payment by the Employer and Member

	<u>Tier 1</u>	<u>Tier 2</u>	<u>Tier 3</u>	<u>Tier 4</u>	<u>Tier 5</u>
Employer Normal Cost	9.03%	7.07%	9.48%	8.69%	8.02%
Member Normal Cost	7.74%	7.07%	9.16%	8.37%	8.02%
Member COLA Buydown	1.29%	0.00%	0.32%	0.32%	0.00%
Total Normal Cost	18.06%	14.14%	18.96%	17.38%	16.04%



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SAFETY

	<u>Without 50/50 Normal Cost Phase-In</u>		<u>With 50/50 Normal Cost Phase-In</u>		
	FY 2015-2016	FY 2016-2017	Total 2/3 of the Normal Cost Difference Pick-Up by Member (G13B)	Total 3/4 of the Normal Cost Difference Pick-Up by Member (G14A)	50/50 Normal Cost Pick-Up by Member (G12A)
Tier 1	15.25%	15.39%	17.34%	17.58%	18.31%
Tier 2	12.29%	12.37%	14.86%	15.17%	16.10%
Tier 3	12.10%	12.06%	14.11%	14.36%	15.13%
Tier 4	13.11%	13.11%	NA	NA	NA

Note:

NA - Not applicable

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Assuming Exactly 50:50 Payment by the Employer and Member

	<u>Tier 1</u>	<u>Tier 2</u>	<u>Tier 3</u>	<u>Tier 4</u>
Employer Normal Cost	19.82%	16.43%	15.46%	13.11%
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Member COLA Buydown	1.51%	0.33%	0.33%	0.00%
Total Normal Cost	39.64%	32.86%	30.92%	26.22%