



FY 2017-2018 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	12.01%	10.72%	13.69%	9.98%	7.93%
UAAL	6.18%	6.18%	6.18%	6.18%	6.18%
Total	18.19%	16.90%	19.87%	16.16%	14.11%

50/50 Normal Cost Phase-In

	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Normal Cost	9.44%	7.13%	9.44%	8.81%	NA
UAAL	6.18%	6.18%	6.18%	6.18%	NA
Total	15.62%	13.31%	15.62%	14.99%	NA

Note:

NA - Not applicable

For Comparison Purposes Only

FY 2017-2018 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	9.44%	7.13%	9.44%	8.81%	7.93%
Member Normal Cost	8.03%	7.27%	9.30%	8.67%	7.93%
Member COLA Buydown	1.19%	0.00%	0.31%	0.31%	0.00%
Total Normal Cost	18.66%	14.40%	19.05%	17.79%	15.86%



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SAFETY

No 50/50 Normal Cost Phase-In

	Member Paying Full Rate			
	Tier 1	Tier 2	Tier 3	Tier 4
Normal Cost	21.84%	20.08%	18.61%	13.14%
UAAL	20.97%	20.97%	20.97%	20.97%
Total	42.81%	41.05%	39.58%	34.11%

50/50 Normal Cost Phase-In

	Member Paying Full Rate			
	Tier 1	Tier 2	Tier 3	Tier 4
Normal Cost	20.33%	16.47%	15.54%	NA
UAAL	20.97%	20.97%	20.97%	NA
Total	41.30%	37.44%	36.51%	NA

Note:

NA - Not applicable

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FY 2017-2018 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	20.33%	16.47%	15.54%	13.14%
Member Normal Cost	18.42%	16.30%	15.45%	13.14%
Member COLA Buydown	1.49%	0.32%	0.32%	0.00%
Total Normal Cost	40.24%	33.09%	31.31%	26.28%



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MISCELLANEOUS

	<u>Without 50/50 Normal Cost Phase-In</u>	<u>With 50/50 Normal Cost Phase-In</u>	<u>With 50/50 Normal Cost Phase-In</u>
	<u>FY 2016-2017</u>	<u>FY 2017-2018</u>	<u>50/50 Normal Cost Pick-Up by Member</u>
Tier 1*	4.75%	4.95%	8.03%
Tier 2*	3.54%	3.54%	7.27%
Tier 3*	4.76%	4.78%	9.30%
Tier 4*	7.19%	7.24%	8.67%
Tier 5	8.02%	7.93%	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 2017-2018 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	9.44%	7.13%	9.44%	8.81%	7.93%
Member Normal Cost	8.03%	7.27%	9.30%	8.67%	7.93%
Member COLA Buydown	1.19%	0.00%	0.31%	0.31%	0.00%
Total Normal Cost	18.66%	14.40%	19.05%	17.79%	15.86%



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SAFETY

	Without 50/50 Normal Cost Phase-In		With 50/50 Normal Cost Phase-In
	FY 2016-2017	FY 2017-2018	50/50 Normal Cost Pick-Up by Member
Tier 1*	15.39%	16.09%	18.42%
Tier 2*	12.37%	12.42%	16.30%
Tier 3*	12.06%	12.10%	15.45%
Tier 4	13.11%	13.14%	NA

Note:

NA - Not applicable

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FY 2017-2018 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	20.33%	16.47%	15.54%	13.14%
Member Normal Cost	18.42%	16.30%	15.45%	13.14%
Member COLA Buydown	1.49%	0.32%	0.32%	0.00%
Total Normal Cost	40.24%	33.09%	31.31%	26.28%