



EMPLOYER CONTRIBUTION RATES TO BE IMPLEMENTED

REVISED

Sacramento County and Elected Officials Only

Effective First Full Pay Period in January 2018

(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	15.06%	16.51%	17.74%	14.25%	12.47%
COLA	3.13%	0.39%	2.13%	1.91%	1.64%
Total	18.19%	16.90%	19.87%	16.16%	14.11%

Rep Unit 16 (G02B) - Total 1/2 of the Difference Pick Up by Member

	Member Paying Full Rate				
	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Basic	13.81%	14.72%	15.64%	13.67%	12.47%
COLA	3.10%	0.39%	2.11%	1.91%	1.64%
Total	16.91%	15.11%	17.75%	15.58%	14.11%

Rep Unit 25 (G02A) - 2% Pick Up by Member

	Member Paying Full Rate				
	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Basic	13.17%	14.51%	15.81%	13.08%	12.47%
COLA	3.02%	0.39%	2.10%	1.91%	1.64%
Total	16.19%	14.90%	17.91%	14.99%	14.11%

All Other Rep Units - 50/50 Normal Cost Pick-Up by Member

	Member Paying Full Rate				
	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Basic	12.56%	12.92%	13.54%	13.08%	12.47%
COLA	3.06%	0.39%	2.08%	1.91%	1.64%
Total	15.62%	13.31%	15.62%	14.99%	14.11%

SAFETY

No 50/50 Normal Cost Phase-In

	Member Paying Full Rate			
	Tier 1	Tier 2	Tier 3	Tier 4
Basic	36.03%	35.96%	34.65%	29.74%
COLA	6.78%	5.09%	4.93%	4.37%
Total	42.81%	41.05%	39.58%	34.11%

50/50 Normal Cost Pick-Up by Member

	Member Paying Full Rate			
	Tier 1	Tier 2	Tier 3	Tier 4
Basic	33.01%	32.29%	31.61%	29.74%
COLA	8.29%	5.15%	4.90%	4.37%
Total	41.30%	37.44%	36.51%	34.11%

Note 1: Prior to January 1, 2018, employees in Rep Units 16 and 25 were paying the *No 50/50 Normal Cost Phase-In* contribution rates. Rep Units 16 and 25 have recently entered into a normal cost sharing arrangement effective the first full pay period following January 1, 2018.

For FY 2017-2018, contributions for all other Rep Units (excluding Rep Units 16 and 25) are based on the *50/50 Normal Cost Pick-Up by Member* rates.

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

REVISED

Actuarial Valuation : 6/30/2016
(7.50% Interest; 5.65% Salary Increase)
C.O.L. Factor: 0.3390

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JANUARY 2018

Entry Age	No 50/50 Normal Cost Phase-In		Rep Unit 16 (G02B) - Total 1/2 of the Difference Pick Up by Member		Rep Unit 25 (G02A) - 2% Pick Up by Member		All Other Rep Units - 50/50 Normal Cost Pick-Up by Member	
	Low Rate	High Rate	Low Rate	High Rate	Low Rate	High Rate	Low Rate	High Rate
16	2.40%	3.59%	3.42%	5.13%	3.73%	5.59%	4.45%	6.67%
17	2.44%	3.66%	3.47%	5.20%	3.77%	5.66%	4.49%	6.74%
18	2.48%	3.72%	3.51%	5.26%	3.81%	5.72%	4.53%	6.80%
19	2.53%	3.79%	3.55%	5.33%	3.86%	5.79%	4.58%	6.87%
20	2.56%	3.84%	3.59%	5.38%	3.89%	5.84%	4.61%	6.92%
21	2.61%	3.91%	3.63%	5.45%	3.94%	5.91%	4.66%	6.99%
22	2.65%	3.98%	3.68%	5.52%	3.99%	5.98%	4.71%	7.06%
23	2.69%	4.04%	3.72%	5.58%	4.03%	6.04%	4.75%	7.12%
24	2.74%	4.11%	3.77%	5.65%	4.07%	6.11%	4.79%	7.19%
25	2.80%	4.19%	3.82%	5.73%	4.13%	6.19%	4.85%	7.27%
26	2.84%	4.26%	3.87%	5.80%	4.17%	6.26%	4.89%	7.34%
27	2.88%	4.32%	3.91%	5.86%	4.21%	6.32%	4.93%	7.40%
28	2.94%	4.41%	3.97%	5.95%	4.27%	6.41%	4.99%	7.49%
29	2.98%	4.47%	4.01%	6.01%	4.31%	6.47%	5.03%	7.55%
30	3.04%	4.55%	4.06%	6.09%	4.37%	6.55%	5.09%	7.63%
31	3.09%	4.63%	4.11%	6.17%	4.42%	6.63%	5.14%	7.71%
32	3.13%	4.70%	4.16%	6.24%	4.47%	6.70%	5.19%	7.78%
33	3.19%	4.78%	4.21%	6.32%	4.52%	6.78%	5.24%	7.86%
34	3.25%	4.87%	4.27%	6.41%	4.58%	6.87%	5.30%	7.95%
35	3.30%	4.95%	4.33%	6.49%	4.63%	6.95%	5.35%	8.03%
36	3.36%	5.03%	4.38%	6.57%	4.69%	7.03%	5.41%	8.11%
37	3.42%	5.13%	4.45%	6.67%	4.75%	7.13%	5.47%	8.21%
38	3.47%	5.21%	4.50%	6.75%	4.81%	7.21%	5.53%	8.29%
39	3.53%	5.30%	4.56%	6.84%	4.87%	7.30%	5.59%	8.38%
40	3.60%	5.40%	4.63%	6.94%	4.93%	7.40%	5.65%	8.48%
41	3.67%	5.50%	4.69%	7.04%	5.00%	7.50%	5.72%	8.58%
42	3.74%	5.60%	4.76%	7.14%	5.07%	7.60%	5.79%	8.68%
43	3.80%	5.70%	4.83%	7.24%	5.13%	7.70%	5.85%	8.78%
44	3.88%	5.82%	4.91%	7.36%	5.21%	7.82%	5.93%	8.90%
45	3.97%	5.95%	4.99%	7.49%	5.30%	7.95%	6.02%	9.03%
46	4.02%	6.03%	5.05%	7.57%	5.35%	8.03%	6.07%	9.11%
47	4.07%	6.11%	5.10%	7.65%	5.41%	8.11%	6.13%	9.19%
48	4.13%	6.19%	5.15%	7.73%	5.46%	8.19%	6.18%	9.27%
49	4.16%	6.25%	5.19%	7.79%	5.50%	8.25%	6.22%	9.33%
50	4.19%	6.29%	5.22%	7.83%	5.53%	8.29%	6.25%	9.37%
51	4.22%	6.33%	5.25%	7.87%	5.55%	8.33%	6.27%	9.41%
52	4.23%	6.35%	5.26%	7.89%	5.57%	8.35%	6.29%	9.43%
53	4.22%	6.33%	5.25%	7.87%	5.55%	8.33%	6.27%	9.41%
54	4.21%	6.31%	5.23%	7.85%	5.54%	8.31%	6.26%	9.39%
55	4.21%	6.31%	5.23%	7.85%	5.54%	8.31%	6.26%	9.39%
56	4.21%	6.31%	5.23%	7.85%	5.54%	8.31%	6.26%	9.39%
57	4.21%	6.31%	5.23%	7.85%	5.54%	8.31%	6.26%	9.39%
58	4.21%	6.31%	5.23%	7.85%	5.54%	8.31%	6.26%	9.39%
59 & over	4.21%	6.31%	5.23%	7.85%	5.54%	8.31%	6.26%	9.39%

Note 1: "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.

Note 2: Prior to January 1, 2018, employees in Rep Units 16 and 25 were paying the *No 50/50 Normal Cost Phase-In* contribution rates. Rep Units 16 and 25 have recently entered into a normal cost sharing arrangement effective the first full pay period following January 1, 2018.

For FY 2017-2018, contributions for all other Rep Units (excluding Rep Units 16 and 25) are based on the *50/50 Normal Cost Pick-Up by Member* rates.

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

REVISED

Actuarial Valuation : 6/30/2016
 (7.50% Interest; 5.65% Salary Increase)
 C.O.L. Factor: None

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JANUARY 2018

	<u>Low Rate</u>	<u>High Rate</u>
No 50/50 Normal Cost Phase-In	2.36%	3.54%
Rep Unit 16 (G02B) - Total 1/2 of the Difference Pick Up by Member	3.61%	5.41%
Rep Unit 25 (G02A) - 2% Pick Up by Member	3.69%	5.54%
All Other Rep Units - 50/50 Normal Cost Pick-Up by Member	4.85%	7.27%

Note 1: "Low Rate" applies to the first \$161 of the bi-weekly salary, and "High Rate" applies to the salary in excess of \$161.

Note 2: Prior to January 1, 2018, employees in Rep Units 16 and 25 were paying the *No 50/50 Normal Cost Phase-In* contribution rates. Rep Units 16 and 25 have recently entered into a normal cost sharing arrangement effective the first full pay period following January 1, 2018.

For FY 2017-2018, contributions for all other Rep Units (excluding Rep Units 16 and 25) are based on the *50/50 Normal Cost Pick-Up by Member* rates.

For Informational Purposes Only		
FY 2016-2017 Member Cost Sharing Rates		
Miscellaneous Tier 2	FY 2016-2017	
	<u>Low Rate</u>	<u>High Rate</u>
No 50/50 Normal Cost Phase-In	2.36%	3.54%
50/50 Normal Cost Phase-In		
G13A - 50/50 Normal Cost Pick-Up by Member	4.71%	7.07%
G13B - Total 2/3 of the Difference Pick-Up by Member	3.93%	5.89%
G14A & G14B - Total of 3/4 of the Difference Pick-Up by Member	4.13%	6.19%
G15A & G15B - Total 4/5 of the Difference Pick-Up by Member	4.24%	6.36%
G01A - 3% Pick-Up by the Member	4.36%	6.54%

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

REVISED

Actuarial Valuation : 6/30/2016
 (7.50% Interest; 5.65% Salary Increase)
 C.O.L. Factor: 0.3493

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JANUARY 2018

	<u>Low Rate</u>	<u>High Rate</u>
No 50/50 Normal Cost Phase-In	3.18%	4.78%
Rep Unit 16 (G02B) - Total 1/2 of the Difference Pick Up by Member	4.69%	7.04%
Rep Unit 25 (G02A) - 2% Pick Up by Member	4.52%	6.78%
All Other Rep Units - 50/50 Normal Cost Pick-Up by Member	6.20%	9.30%

Note 1: "Low Rate" applies to the first \$161 of the bi-weekly salary, and "High Rate" applies to the salary in excess of \$161.

Note 2: Prior to January 1, 2018, employees in Rep Units 16 and 25 were paying the *No 50/50 Normal Cost Phase-In* contribution rates. Rep Units 16 and 25 have recently entered into a normal cost sharing arrangement effective the first full pay period following January 1, 2018.

For FY 2017-2018, contributions for all other Rep Units (excluding Rep Units 16 and 25) are based on the *50/50 Normal Cost Pick-Up by Member* rates.

For Informational Purposes Only

FY 2016-2017 Member Cost Sharing Rates

Miscellaneous Tier 3

	<u>FY 2016-2017</u>	
	<u>Low Rate</u>	<u>High Rate</u>
No 50/50 Normal Cost Phase-In	3.17%	4.76%
50/50 Normal Cost Phase-In		
G13A - 50/50 Normal Cost Pick-Up by Member	6.11%	9.16%
G13B - Total 2/3 of the Difference Pick-Up by Member	5.13%	7.69%
G14A & G14B - Total of 3/4 of the Difference Pick-Up by Member	5.37%	8.06%
G15A & G15B - Total 4/5 of the Difference Pick-Up by Member	5.52%	8.28%
G01A - 3% Pick-Up by the Member	5.17%	7.76%

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

REVISED

Actuarial Valuation : 6/30/2016
 (7.50% Interest; 5.65% Salary Increase)
 C.O.L. Factor: 0.1822

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JANUARY 2018

	<u>Low Rate</u>	<u>High Rate</u>
No 50/50 Normal Cost Phase-In	4.82%	7.24%
Rep Unit 16 (G02B) - Total 1/2 of the Difference Pick Up by Member	5.31%	7.96%
Rep Unit 25 (G02A) - 2% Pick Up by Member	5.78%	8.67%
All Other Rep Units - 50/50 Normal Cost Pick-Up by Member	5.78%	8.67%

Note 1: "Low Rate" applies to the first \$161 of the bi-weekly salary, and "High Rate" applies to the salary in excess of \$161.

Note 2: Prior to January 1, 2018, employees in Rep Units 16 and 25 were paying the No 50/50 Normal Cost Phase-In contribution rates. Rep Units 16 and 25 have recently entered into a normal cost sharing arrangement effective the first full pay period following January 1, 2018.

For FY 2017-2018, contributions for all other Rep Units (excluding Rep Units 16 and 25) are based on the 50/50 Normal Cost Pick-Up by Member rates.

For Informational Purposes Only		
FY 2016-2017 Member Cost Sharing Rates		
Miscellaneous Tier 4	FY 2016-2017	
	<u>Low Rate</u>	<u>High Rate</u>
No 50/50 Normal Cost Phase-In	4.80%	7.19%
50/50 Normal Cost Phase-In		
G13A - 50/50 Normal Cost Pick-Up by Member	5.58%	8.37%
G13B - Total 2/3 of the Difference Pick-Up by Member	5.32%	7.98%
G14A & G14B - Total of 3/4 of the Difference Pick-Up by Member	5.39%	8.08%
G15A & G15B - Total 4/5 of the Difference Pick-Up by Member	5.42%	8.13%
G01A - 3% Pick-Up by the Member	5.58%	8.37%

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

Actuarial Valuation : 6/30/2016
(7.50% Interest; 5.65% Salary Increase)
C.O.L. Factor: 0.1871

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JANUARY 2018

Contribution Rate to be Applied to the Total Compensation

<u>OLD</u>	<u>NEW</u>
8.02%	7.93%

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

Actuarial Valuation : 6/30/2016
(7.50% Interest; 5.65% Salary Increase)
C.O.L. Factor: 0.6219

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JANUARY 2018

Entry Age	No 50/50 Normal Cost Phase-In		50/50 Cost Sharing Pick-Up by Member	
	Low Rate	High Rate	Low Rate	High Rate
18	9.32%	13.98%	10.87%	16.31%
19	9.44%	14.16%	10.99%	16.49%
20	9.56%	14.34%	11.11%	16.67%
21	9.68%	14.52%	11.23%	16.85%
22	9.79%	14.69%	11.35%	17.02%
23	9.93%	14.89%	11.48%	17.22%
24	10.05%	15.08%	11.61%	17.41%
25	10.17%	15.26%	11.73%	17.59%
26	10.31%	15.47%	11.87%	17.80%
27	10.45%	15.67%	12.00%	18.00%
28	10.59%	15.88%	12.14%	18.21%
<u>29</u>	<u>10.72%</u>	<u>16.09%</u>	<u>12.28%</u>	<u>18.42%</u>
30	10.87%	16.30%	12.42%	18.63%
31	11.01%	16.51%	12.56%	18.84%
32	11.16%	16.74%	12.71%	19.07%
33	11.32%	16.98%	12.87%	19.31%
34	11.48%	17.22%	13.03%	19.55%
35	11.66%	17.48%	13.21%	19.81%
36	11.82%	17.74%	13.38%	20.07%
37	12.02%	18.02%	13.57%	20.35%
38	12.22%	18.33%	13.77%	20.66%
39	12.44%	18.65%	13.99%	20.98%
40	12.64%	18.96%	14.19%	21.29%
41	12.76%	19.15%	14.32%	21.48%
42	12.90%	19.35%	14.45%	21.68%
43	13.02%	19.53%	14.57%	21.86%
44	13.12%	19.69%	14.68%	22.02%
45	13.20%	19.80%	14.75%	22.13%
46	13.20%	19.80%	14.75%	22.13%
47	13.12%	19.69%	14.68%	22.02%
48	12.96%	19.45%	14.52%	21.78%
49 & Over	12.74%	19.11%	14.29%	21.44%

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 : 6/30/2016
(7.50% Interest; 5.65% Salary Increase)
C.O.L. Factor: 0.3173

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JANUARY 2018

	<u>Low Rate</u>	<u>High Rate</u>
No 50/50 Normal Cost Phase-In	8.28%	12.42%
All Other Rep Units - 50/50 Normal Cost Pick-Up by Mem	10.87%	16.30%

Note 1: "Low Rate" applies to the first \$161 of the bi-weekly salary, and "High Rate" applies to the salary in excess of \$161.

Note 2: Effective FY 2017-2018, members participating in a cost sharing arrangement will complete the last phase of a 50/50 normal cost sharing arrangement and will be paying the *50/50 Normal Cost Pick-Up by Member rate*.

For Informational Purposes Only		
FY 2016-2017 Member Cost Sharing Rates		
Safety Tier 2	FY 2016-2017	
	<u>Low Rate</u>	<u>High Rate</u>
No 50/50 Normal Cost Phase-In	8.25%	12.37%
50/50 Normal Cost Phase-In		
G12A - 50/50 Normal Cost Pick-Up by Member	10.73%	16.10%
G13B - Total 2/3 of the Difference Pick-Up by Member	9.91%	14.86%
G14A - Total of 3/4 of the Difference Pick-Up by Member	10.11%	15.17%

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

Actuarial Valuation : 6/30/2016
(7.50% Interest; 5.65% Salary Increase)
C.O.L. Factor: 0.2834

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JANUARY 2018

	<u>Low Rate</u>	<u>High Rate</u>
No 50/50 Normal Cost Phase-In	8.07%	12.10%
All Other Rep Units - 50/50 Normal Cost Pick-Up by Membe	10.30%	15.45%

Note 1: "Low Rate" applies to the first \$161 of the bi-weekly salary, and "High Rate" applies to the salary in excess of \$161.

Note 2: Effective FY 2017-2018, members participating in a cost sharing arrangement will complete the last phase of a 50/50 normal cost sharing arrangement and will be paying the *50/50 Normal Cost Pick-Up by Member rate*.

For Informational Purposes Only		
FY 2016-2017 Member Cost Sharing Rates		
Safety Tier 3	FY 2016-2017	
	<u>Low Rate</u>	<u>High Rate</u>
No 50/50 Normal Cost Phase-In	8.04%	12.06%
50/50 Normal Cost Phase-In		
G12A - 50/50 Normal Cost Pick-Up by Member	10.09%	15.13%
G13B - Total 2/3 of the Difference Pick-Up by Member	9.41%	14.11%
G14A - Total of 3/4 of the Difference Pick-Up by Member	9.57%	14.36%

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

Actuarial Valuation : 6/30/2016
(7.50% Interest; 5.65% Salary Increase)
C.O.L. Factor: 0.2385

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JANUARY 2018

Contribution Rate to be Applied to the Entire Compensation

<u>OLD</u>	<u>NEW</u>
13.11%	13.14%