



SACRAMENTO COUNTY AND ELECTED OFFICIALS

REVISED

EMPLOYER CONTRIBUTION RATES

Effective First Full Pay Period in July 2018

Actuarial Valuation : 6/30/2017

(7.00% Interest; 3.00% Inflation; 3.25% Salary Increase + Merit)

MISCELLANEOUS MEMBERS

Rep Unit 16 (G02B)⁽¹⁾

	Tier 1		Tier 2		Tier 3		Tier 4		Tier 5	
	Old ⁽³⁾	New	Old ⁽³⁾	New	Old ⁽³⁾	New	Old ⁽³⁾	New	Old ⁽³⁾	New
Basic	13.81%	15.10%	14.72%	15.77%	15.64%	16.59%	13.67%	15.33%	12.47%	14.18%
COLA	3.10%	4.13%	0.39%	1.12%	2.11%	3.21%	1.91%	3.04%	1.64%	2.78%
Total	16.91%	19.23%	15.11%	16.89%	17.75%	19.80%	15.58%	18.37%	14.11%	16.96%

Rep Unit 25 (G02A)⁽¹⁾

	Tier 1		Tier 2		Tier 3		Tier 4		Tier 5	
	Old ⁽³⁾	New	Old ⁽³⁾	New	Old ⁽³⁾	New	Old ⁽³⁾	New	Old ⁽³⁾	New
Basic	13.17%	14.58%	14.51%	15.35%	15.81%	17.20%	13.08%	14.92%	12.47%	14.18%
COLA	3.02%	4.04%	0.39%	1.12%	2.10%	3.21%	1.91%	3.04%	1.64%	2.78%
Total	16.19%	18.62%	14.90%	16.47%	17.91%	20.41%	14.99%	17.96%	14.11%	16.96%

All Other Rep Units ⁽²⁾

	Tier 1		Tier 2		Tier 3		Tier 4		Tier 5	
	Old ⁽³⁾	New	Old ⁽³⁾	New	Old ⁽³⁾	New	Old ⁽³⁾	New	Old ⁽³⁾	New
Basic	12.56%	14.32%	12.92%	14.68%	13.54%	15.34%	13.08%	14.92%	12.47%	14.18%
COLA	3.06%	4.11%	0.39%	1.12%	2.08%	3.20%	1.91%	3.04%	1.64%	2.78%
Total	15.62%	18.43%	13.31%	15.80%	15.62%	18.54%	14.99%	17.96%	14.11%	16.96%

SAFETY MEMBERS

All Rep Units⁽²⁾

	Tier 1		Tier 2		Tier 3		Tier 4	
	Old ⁽³⁾	New	Old ⁽³⁾	New	Old ⁽³⁾	New	Old ⁽³⁾	New
Basic	33.01%	35.71%	32.29%	34.87%	31.61%	34.17%	29.74%	31.38%
COLA	8.29%	12.70%	5.15%	9.41%	4.90%	9.16%	4.37%	8.34%
Total	41.30%	48.41%	37.44%	44.28%	36.51%	43.33%	34.11%	39.72%

⁽¹⁾ Effective the first full pay period following January 1, 2018, employees in Rep Units 16 and 25 have agreed to pay the additional normal cost in order to reach a 50/50 payment of the total normal cost by the employer and member. Arrangements are as follows:

Rep Unit 16

- For Fiscal Year 2017-2018, members will pay half of the difference between the employee current normal cost and 50% of the total normal cost.
- For Fiscal Year 2018-2019, members will pay three-quarters of the difference between the employee current normal cost and 50% of the total normal cost.
- For Fiscal Year 2019-2020, members will contribute 50% of the total normal cost.

Rep Unit 25

- For Fiscal Year 2017-2018, Members to pick up an additional 2% of pay starting from the rates payable immediately prior to the increase starting January 1, 2018.
- For Fiscal Year 2018-2019, members will pay an additional 2% of pay. The increase in the employee rates is limited to be no greater than what they would have to contribute assuming exactly 50/50 payment of the total normal cost by the employer and member.
- For Fiscal Year 2019-2020, members will contribute 50% of the total normal cost.

⁽²⁾ As of January 1, 2018, all other Rep Units, excluding Rep Units 16 and 25, are contributing 50% of the total normal cost.

⁽³⁾ The old rates are those which were applicable for the first full pay period in July 2017 and end before the first full pay period in July 2018.



SACRAMENTO COUNTY AND ELECTED OFFICIALS REVISED
MISCELLANEOUS MEMBER CONTRIBUTION RATES
 Effective First Full Pay Period in July 2018

Actuarial Valuation : 6/30/2017

Rates indicated are for those employees contributing both to SCERS and to Social Security. ⁽¹⁾

Miscellaneous Tier 1												
C.O.L. Factor: 0.4700												
Entry Age ⁽²⁾	Rep Unit 16 (G02B) ⁽³⁾				Rep Unit 25 (G02A) ⁽³⁾				All Other Rep Units ⁽⁴⁾			
	Low Rate		High Rate		Low Rate		High Rate		Low Rate		High Rate	
	Old ⁽⁵⁾	New	Old ⁽⁵⁾	New	Old ⁽⁵⁾	New	Old ⁽⁵⁾	New	Old ⁽⁵⁾	New	Old ⁽⁵⁾	New
16	3.42%	4.93%	5.13%	7.39%	3.73%	5.04%	5.59%	7.56%	4.45%	5.55%	6.67%	8.33%
17	3.47%	4.97%	5.20%	7.46%	3.77%	5.09%	5.66%	7.63%	4.49%	5.60%	6.74%	8.40%
18	3.51%	5.01%	5.26%	7.52%	3.81%	5.13%	5.72%	7.69%	4.53%	5.64%	6.80%	8.46%
19	3.55%	5.06%	5.33%	7.59%	3.86%	5.17%	5.79%	7.76%	4.58%	5.69%	6.87%	8.53%
20	3.59%	5.10%	5.38%	7.65%	3.89%	5.21%	5.84%	7.82%	4.61%	5.73%	6.92%	8.59%
21	3.63%	5.15%	5.45%	7.73%	3.94%	5.27%	5.91%	7.90%	4.66%	5.78%	6.99%	8.67%
22	3.68%	5.20%	5.52%	7.80%	3.99%	5.31%	5.98%	7.97%	4.71%	5.83%	7.06%	8.74%
23	3.72%	5.24%	5.58%	7.86%	4.03%	5.35%	6.04%	8.03%	4.75%	5.87%	7.12%	8.80%
24	3.77%	5.29%	5.65%	7.93%	4.07%	5.40%	6.11%	8.10%	4.79%	5.91%	7.19%	8.87%
25	3.82%	5.33%	5.73%	8.00%	4.13%	5.45%	6.19%	8.17%	4.85%	5.96%	7.27%	8.94%
26	3.87%	5.39%	5.80%	8.08%	4.17%	5.50%	6.26%	8.25%	4.89%	6.01%	7.34%	9.02%
27	3.91%	5.43%	5.86%	8.15%	4.21%	5.55%	6.32%	8.32%	4.93%	6.06%	7.40%	9.09%
28	3.97%	5.48%	5.95%	8.22%	4.27%	5.59%	6.41%	8.39%	4.99%	6.11%	7.49%	9.16%
29	4.01%	5.53%	6.01%	8.30%	4.31%	5.65%	6.47%	8.47%	5.03%	6.16%	7.55%	9.24%
30	4.06%	5.58%	6.09%	8.37%	4.37%	5.69%	6.55%	8.54%	5.09%	6.21%	7.63%	9.31%
31	4.11%	5.63%	6.17%	8.45%	4.42%	5.75%	6.63%	8.62%	5.14%	6.26%	7.71%	9.39%
32	4.16%	5.69%	6.24%	8.53%	4.47%	5.80%	6.70%	8.70%	5.19%	6.31%	7.78%	9.47%
33	4.21%	5.74%	6.32%	8.61%	4.52%	5.85%	6.78%	8.78%	5.24%	6.37%	7.86%	9.55%
34	4.27%	5.80%	6.41%	8.70%	4.58%	5.91%	6.87%	8.87%	5.30%	6.43%	7.95%	9.64%
35	4.33%	5.85%	6.49%	8.78%	4.63%	5.97%	6.95%	8.95%	5.35%	6.48%	8.03%	9.72%
36	4.38%	5.91%	6.57%	8.87%	4.69%	6.02%	7.03%	9.03%	5.41%	6.54%	8.11%	9.81%
37	4.45%	5.97%	6.67%	8.96%	4.75%	6.09%	7.13%	9.13%	5.47%	6.60%	8.21%	9.90%
38	4.50%	6.03%	6.75%	9.05%	4.81%	6.14%	7.21%	9.21%	5.53%	6.66%	8.29%	9.99%
39	4.56%	6.09%	6.84%	9.14%	4.87%	6.20%	7.30%	9.30%	5.59%	6.72%	8.38%	10.08%
40	4.63%	6.16%	6.94%	9.24%	4.93%	6.27%	7.40%	9.40%	5.65%	6.79%	8.48%	10.18%
41	4.69%	6.22%	7.04%	9.33%	5.00%	6.33%	7.50%	9.50%	5.72%	6.85%	8.58%	10.27%
42	4.76%	6.29%	7.14%	9.43%	5.07%	6.40%	7.60%	9.60%	5.79%	6.91%	8.68%	10.37%
43	4.83%	6.37%	7.24%	9.55%	5.13%	6.47%	7.70%	9.70%	5.85%	6.99%	8.78%	10.49%
44	4.91%	6.45%	7.36%	9.67%	5.21%	6.55%	7.82%	9.82%	5.93%	7.07%	8.90%	10.61%
45	4.99%	6.51%	7.49%	9.77%	5.30%	6.63%	7.95%	9.94%	6.02%	7.14%	9.03%	10.71%
46	5.05%	6.58%	7.57%	9.87%	5.35%	6.69%	8.03%	10.03%	6.07%	7.21%	9.11%	10.81%
47	5.10%	6.64%	7.65%	9.96%	5.41%	6.74%	8.11%	10.11%	6.13%	7.27%	9.19%	10.90%
48	5.15%	6.70%	7.73%	10.05%	5.46%	6.79%	8.19%	10.19%	6.18%	7.33%	9.27%	10.99%
49	5.19%	6.75%	7.79%	10.12%	5.50%	6.83%	8.25%	10.25%	6.22%	7.37%	9.33%	11.06%
50	5.22%	6.77%	7.83%	10.15%	5.53%	6.86%	8.29%	10.29%	6.25%	7.39%	9.37%	11.09%
51	5.25%	6.77%	7.87%	10.15%	5.55%	6.88%	8.33%	10.32%	6.27%	7.39%	9.41%	11.09%
52	5.26%	6.76%	7.89%	10.14%	5.57%	6.87%	8.35%	10.31%	6.29%	7.39%	9.43%	11.08%
53	5.25%	6.74%	7.87%	10.11%	5.55%	6.85%	8.33%	10.28%	6.27%	7.37%	9.41%	11.05%
54	5.23%	6.71%	7.85%	10.06%	5.54%	6.82%	8.31%	10.23%	6.26%	7.33%	9.39%	11.00%
55	5.23%	6.71%	7.85%	10.06%	5.54%	6.82%	8.31%	10.23%	6.26%	7.33%	9.39%	11.00%
56	5.23%	6.71%	7.85%	10.06%	5.54%	6.82%	8.31%	10.23%	6.26%	7.33%	9.39%	11.00%
57	5.23%	6.71%	7.85%	10.06%	5.54%	6.82%	8.31%	10.23%	6.26%	7.33%	9.39%	11.00%
58	5.23%	6.71%	7.85%	10.06%	5.54%	6.82%	8.31%	10.23%	6.26%	7.33%	9.39%	11.00%
59 & over	5.23%	6.71%	7.85%	10.06%	5.54%	6.82%	8.31%	10.23%	6.26%	7.33%	9.39%	11.00%

⁽¹⁾ Low rate applies to the first \$161 of the bi-weekly salary, and high rate applies to the salary in excess of \$161. For those employees who are not contributing to Social Security, apply the high rate to the total retirement applicable compensation.

⁽²⁾ 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.

⁽³⁾ Effective the first pay period following January 1, 2018, employees in Rep Units 16 and 25 have agreed to pay the additional normal cost in order to reach a 50/50 payment of the total normal cost by the employer and member. Arrangements are as follows:

Rep Unit 16

- For Fiscal Year 2017-2018, members will pay half of the difference between the employee current normal cost and 50% of the total normal cost.
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- For Fiscal Year 2019-2020, members will contribute 50% of the normal cost.

Rep Unit 25

- For Fiscal Year 2017-2018, Members to pick up an additional 2% of pay starting from the rates payable immediately prior to the increase starting January 1, 2018.
- For Fiscal Year 2018-2019, members will pay an additional 2% of pay. The increase in the employee rates is limited to be no greater than what they would have to contribute assuming exactly 50/50 payment of the total normal cost by the employer and member.
- For Fiscal Year 2019-2020, members will contribute 50% of the total normal cost.

⁽⁴⁾ As of January 1, 2018, all other Rep Units, excluding Rep Units 16 and 25, are contributing 50% of the total normal cost.

⁽⁵⁾ The old rates are those which were applicable for the first full pay period in July 2017 and end before the first full pay period in July 2018.



SACRAMENTO COUNTY AND ELECTED OFFICIALS

REVISED

MISCELLANEOUS MEMBER CONTRIBUTION RATES (Continued)

Effective First Full Pay Period in July 2018

Actuarial Valuation : 6/30/2017

	Miscellaneous Tier 2 C.O.L. Factor: None				Miscellaneous Tier 3 C.O.L. Factor: 0.4342				Miscellaneous Tier 4 C.O.L. Factor: 0.2277				Miscellaneous Tier 5 C.O.L. Factor: 0.2153	
	Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Old ⁽²⁾	New ⁽⁵⁾
	Old ⁽²⁾	New	Old ⁽²⁾	New	Old ⁽²⁾	New	Old ⁽²⁾	New	Old ⁽²⁾	New	Old ⁽²⁾	New		
Rep Unit 16 (G02B) ⁽³⁾	3.61%	4.83%	5.41%	7.25%	4.69%	6.35%	7.04%	9.53%	5.31%	6.53%	7.96%	9.80%	7.93%	9.37%
Rep Unit 25 (G02A) ⁽³⁾	3.69%	5.03%	5.54%	7.54%	4.52%	5.85%	6.78%	8.78%	5.78%	6.85%	8.67%	10.27%	7.93%	9.37%
All Other Rep Units ⁽⁴⁾	4.85%	5.58%	7.27%	8.37%	6.20%	7.24%	9.30%	10.86%	5.78%	6.85%	8.67%	10.27%	7.93%	9.37%

⁽¹⁾ Low rate applies to the first \$161 of the bi-weekly salary, and high rate applies to the salary in excess of \$161. For those employees who are not contributing to Social Security, apply the high rate to the total retirement applicable compensation.

⁽²⁾ The old rates are those which were applicable for the first full pay period in July 2017 and end before the first full pay period in July 2018.

⁽³⁾ Effective the first pay period following January 1, 2018, employees in Rep Units 16 and 25 have agreed to pay the additional normal cost in order to reach a 50/50 payment of the total normal cost by the employer and member. Arrangements are as follows:

Rep Unit 16

- For Fiscal Year 2017-2018, members will pay half of the difference between the employee current normal cost and 50% of the total normal cost.
- For Fiscal Year 2018-2019, members will pay three-quarters of the difference between the employee current normal cost and 50% of the total normal cost.
- For Fiscal Year 2019-2020, members will contribute 50% of the normal cost.

Rep Unit 25

- For Fiscal Year 2017-2018, Members to pick up an additional 2% of pay starting from the rates payable immediately prior to the increase starting January 1, 2018.
- For Fiscal Year 2018-2019, members will pay an additional 2% of pay. The increase in the employee rates is limited to be no greater than what they would have to contribute assuming exactly 50/50 payment of the total normal cost by the employer and member.
- For Fiscal Year 2019-2020, members will contribute 50% of the total normal cost.

⁽⁴⁾ As of January 1, 2018, all other Rep Units, excluding Rep Units 16 and 25, are contributing 50% of the total normal cost.

⁽⁵⁾ Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2018, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$121,388 for members contributing to Social Security and \$145,666 for members not contributing to Social Security.



SACRAMENTO COUNTY AND ELECTED OFFICIALS

SAFETY MEMBER CONTRIBUTION RATES

Effective First Full Pay Period in July 2018

Actuarial Valuation : 6/30/2017

Rates indicated are for those employees contributing both to SCERS and to Social Security. ⁽¹⁾

Entry Age ⁽²⁾	Safety Tier 1			
	C.O.L. Factor: 0.7222			
	All Rep Units			
	Low Rate		High Rate	
	Old ⁽³⁾	New	Old ⁽³⁾	New
18	10.87%	13.07%	16.31%	19.61%
19	10.99%	13.18%	16.49%	19.77%
20	11.11%	13.30%	16.67%	19.95%
21	11.23%	13.42%	16.85%	20.13%
22	11.35%	13.53%	17.02%	20.30%
23	11.48%	13.66%	17.22%	20.49%
24	11.61%	13.77%	17.41%	20.66%
25	11.73%	13.90%	17.59%	20.85%
26	11.87%	14.03%	17.80%	21.04%
27	12.00%	14.17%	18.00%	21.25%
28	12.14%	14.29%	18.21%	21.44%
29	12.28%	14.43%	18.42%	21.64%
30	12.42%	14.57%	18.63%	21.85%
31	12.56%	14.71%	18.84%	22.07%
32	12.71%	14.87%	19.07%	22.30%
33	12.87%	15.03%	19.31%	22.54%
34	13.03%	15.19%	19.55%	22.78%
35	13.21%	15.36%	19.81%	23.04%
36	13.38%	15.54%	20.07%	23.31%
37	13.57%	15.73%	20.35%	23.59%
38	13.77%	15.95%	20.66%	23.92%
39	13.99%	16.17%	20.98%	24.26%
40	14.19%	16.36%	21.29%	24.54%
41	14.32%	16.49%	21.48%	24.74%
42	14.45%	16.62%	21.68%	24.93%
43	14.57%	16.71%	21.86%	25.07%
44	14.68%	16.76%	22.02%	25.14%
45	14.75%	16.73%	22.13%	25.10%
46	14.75%	16.67%	22.13%	25.00%
47	14.68%	16.52%	22.02%	24.78%
48	14.52%	16.29%	21.78%	24.43%
49 & Over	14.29%	16.03%	21.44%	24.05%

⁽¹⁾ Low rate applies to the first \$161 of the bi-weekly salary, and high rate applies to the salary in excess of \$161. For those employees who are not contributing to Social Security, apply the high rate to the total retirement applicable compensation.

⁽²⁾ 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.

⁽³⁾ The old rates are those which were applicable for the first full pay period in July 2017 and end before the first full pay period in July 2018.



SACRAMENTO COUNTY AND ELECTED OFFICIALS

SAFETY MEMBER CONTRIBUTION RATES (Continued)

Effective First Full Pay Period in July 2018

Actuarial Valuation : 6/30/2017

All Rep Units ⁽³⁾

Safety Tier 2 C.O.L. Factor: 0.3913				Safety Tier 3 C.O.L. Factor: 0.3523				Safety Tier 4 C.O.L. Factor: 0.2754	
Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Old ⁽²⁾	New ⁽⁴⁾
Old ⁽²⁾	New	Old ⁽²⁾	New	Old ⁽²⁾	New	Old ⁽²⁾	New		
10.87%	13.00%	16.30%	19.50%	10.30%	12.42%	15.45%	18.63%	13.14%	15.05%

⁽¹⁾ Low rate applies to the first \$161 of the bi-weekly salary, and high rate applies to the salary in excess of \$161. For those employees who are not contributing to Social Security, apply the high rate to the total retirement applicable compensation.

⁽²⁾ The old rates are those which were applicable for the first full pay period in July 2017 and end before the first full pay period in July 2018.

⁽³⁾ As of January 1, 2018, all Safety members are contributing 50% of the total normal cost.

⁽⁴⁾ Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2018, the annual pensionable compensation limit for Safety Tier 4 members are \$121,388 for members contributing to Social Security and \$145,666 for members not contributing to Social Security.