



# Superior Court and Special Districts

## 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)

### Superior Court

#### Miscellaneous

##### All Members

|              | Tier 1             |               | Tier 2             |               | Tier 3             |               | Tier 4             |           | Tier 5             |               |
|--------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------|-----------|--------------------|---------------|
|              | Old <sup>(1)</sup> | New           | Old <sup>(1)</sup> | New           | Old <sup>(1)</sup> | New           | Old <sup>(1)</sup> | New       | Old <sup>(1)</sup> | New           |
| Basic        | 15.03%             | 17.40%        | 16.48%             | 18.99%        | 17.71%             | 20.31%        | NA                 | NA        | 12.44%             | 14.15%        |
| C.O.L        | 3.13%              | 4.19%         | 0.39%              | 1.12%         | 2.13%              | 3.25%         | NA                 | NA        | 1.64%              | 2.78%         |
| <b>Total</b> | <b>18.16%</b>      | <b>21.59%</b> | <b>16.87%</b>      | <b>20.11%</b> | <b>19.84%</b>      | <b>23.56%</b> | <b>NA</b>          | <b>NA</b> | <b>14.08%</b>      | <b>16.93%</b> |

### Special Districts

#### Miscellaneous

##### Galt-Arno Cemetery and Fair Oaks Cemetery Districts

|              | Tier 1             |           | Tier 2             |           | Tier 3             |               | Tier 4             |           | Tier 5             |               |
|--------------|--------------------|-----------|--------------------|-----------|--------------------|---------------|--------------------|-----------|--------------------|---------------|
|              | Old <sup>(1)</sup> | New       | Old <sup>(1)</sup> | New       | Old <sup>(1)</sup> | New           | Old <sup>(1)</sup> | New       | Old <sup>(1)</sup> | New           |
| Basic        | NA                 | NA        | NA                 | NA        | 21.81%             | 25.10%        | NA                 | NA        | 16.54%             | 18.94%        |
| C.O.L        | NA                 | NA        | NA                 | NA        | 2.41%              | 4.08%         | NA                 | NA        | 1.92%              | 3.61%         |
| <b>Total</b> | <b>NA</b>          | <b>NA</b> | <b>NA</b>          | <b>NA</b> | <b>24.22%</b>      | <b>29.18%</b> | <b>NA</b>          | <b>NA</b> | <b>18.46%</b>      | <b>22.55%</b> |

##### Orangevale Recreation and Park District <sup>(2)</sup>

|              | Tier 1             |           | Tier 2             |           | Tier 3             |               | Tier 4             |           | Tier 5             |               |
|--------------|--------------------|-----------|--------------------|-----------|--------------------|---------------|--------------------|-----------|--------------------|---------------|
|              | Old <sup>(1)</sup> | New       | Old <sup>(1)</sup> | New       | Old <sup>(1)</sup> | New           | Old <sup>(1)</sup> | New       | Old <sup>(1)</sup> | New           |
| Basic        | NA                 | NA        | NA                 | NA        | 21.10%             | 22.48%        | NA                 | NA        | 20.03%             | 21.32%        |
| C.O.L        | NA                 | NA        | NA                 | NA        | 2.60%              | 4.44%         | NA                 | NA        | 2.16%              | 4.02%         |
| <b>Total</b> | <b>NA</b>          | <b>NA</b> | <b>NA</b>          | <b>NA</b> | <b>23.70%</b>      | <b>26.92%</b> | <b>NA</b>          | <b>NA</b> | <b>22.19%</b>      | <b>25.34%</b> |

##### Rio Linda Elverta Recreation and Parks District <sup>(3)</sup>

|              | Tier 1             |           | Tier 2             |           | Tier 3             |           | Tier 4             |           | Tier 5             |              |
|--------------|--------------------|-----------|--------------------|-----------|--------------------|-----------|--------------------|-----------|--------------------|--------------|
|              | Old <sup>(1)</sup> | New       | Old <sup>(1)</sup> | New       | Old <sup>(1)</sup> | New       | Old <sup>(1)</sup> | New       | Old <sup>(1)</sup> | New          |
| Basic        | NA                 | NA        | NA                 | NA        | NA                 | NA        | NA                 | NA        | 6.68%              | 7.71%        |
| C.O.L        | NA                 | NA        | NA                 | NA        | NA                 | NA        | NA                 | NA        | 1.25%              | 1.66%        |
| <b>Total</b> | <b>NA</b>          | <b>NA</b> | <b>NA</b>          | <b>NA</b> | <b>NA</b>          | <b>NA</b> | <b>NA</b>          | <b>NA</b> | <b>7.93%</b>       | <b>9.37%</b> |

##### All Other Districts

|              | Tier 1             |               | Tier 2             |           | Tier 3             |               | Tier 4             |           | Tier 5             |               |
|--------------|--------------------|---------------|--------------------|-----------|--------------------|---------------|--------------------|-----------|--------------------|---------------|
|              | Old <sup>(1)</sup> | New           | Old <sup>(1)</sup> | New       | Old <sup>(1)</sup> | New           | Old <sup>(1)</sup> | New       | Old <sup>(1)</sup> | New           |
| Basic        | 22.62%             | 24.57%        | NA                 | NA        | 25.30%             | 27.48%        | NA                 | NA        | 20.03%             | 21.32%        |
| C.O.L        | 3.65%              | 5.43%         | NA                 | NA        | 2.65%              | 4.49%         | NA                 | NA        | 2.16%              | 4.02%         |
| <b>Total</b> | <b>26.27%</b>      | <b>30.00%</b> | <b>NA</b>          | <b>NA</b> | <b>27.95%</b>      | <b>31.97%</b> | <b>NA</b>          | <b>NA</b> | <b>22.19%</b>      | <b>25.34%</b> |

<sup>(1)</sup> 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.

<sup>(2)</sup> Orangevale Recreation and Park District members are contributing 50% of the total normal cost rate.

<sup>(3)</sup> Rio Linda Elverta Recreation and Parks District became a participating employer of SCERS in FY 2017-2018 and is not responsible for paying any changes in UAAL contribution rates due to deferred investments gains/losses and assumption changes identified in the June 30, 2017 actuarial valuation. Thus, Rio Linda will only be paying employer normal cost rates for FY 2018-2019.



**Superior Court**  
**MEMBER CONTRIBUTION RATES**  
 Effective First Full Pay Period in July 2018

Actuarial Valuation : 6/30/2017  
 C.O.L. Factor: 0.4700

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

**Miscellaneous Tier 1**

| Entry Age <sup>(2)</sup> | Low Rate           |              | High Rate          |              | Entry Age | Low Rate           |       | High Rate          |       |
|--------------------------|--------------------|--------------|--------------------|--------------|-----------|--------------------|-------|--------------------|-------|
|                          | Old <sup>(3)</sup> | New          | Old <sup>(3)</sup> | New          |           | Old <sup>(3)</sup> | New   | Old <sup>(3)</sup> | New   |
| 16                       | 2.40%              | 3.04%        | 3.59%              | 4.56%        | 38        | 3.47%              | 4.15% | 5.21%              | 6.22% |
| 17                       | 2.44%              | 3.09%        | 3.66%              | 4.63%        | 39        | 3.53%              | 4.21% | 5.30%              | 6.31% |
| 18                       | 2.48%              | 3.13%        | 3.72%              | 4.69%        | 40        | 3.60%              | 4.28% | 5.40%              | 6.41% |
| 19                       | 2.53%              | 3.17%        | 3.79%              | 4.76%        | 41        | 3.67%              | 4.34% | 5.50%              | 6.50% |
| 20                       | 2.56%              | 3.22%        | 3.84%              | 4.82%        | 42        | 3.74%              | 4.40% | 5.60%              | 6.60% |
| 21                       | 2.61%              | 3.27%        | 3.91%              | 4.90%        | 43        | 3.80%              | 4.48% | 5.70%              | 6.72% |
| 22                       | 2.65%              | 3.31%        | 3.98%              | 4.97%        | 44        | 3.88%              | 4.56% | 5.82%              | 6.84% |
| 23                       | 2.69%              | 3.35%        | 4.04%              | 5.03%        | 45        | 3.97%              | 4.63% | 5.95%              | 6.94% |
| 24                       | 2.74%              | 3.40%        | 4.11%              | 5.10%        | 46        | 4.02%              | 4.69% | 6.03%              | 7.04% |
| 25                       | 2.80%              | 3.45%        | 4.19%              | 5.17%        | 47        | 4.07%              | 4.75% | 6.11%              | 7.13% |
| 26                       | 2.84%              | 3.50%        | 4.26%              | 5.25%        | 48        | 4.13%              | 4.81% | 6.19%              | 7.22% |
| 27                       | 2.88%              | 3.54%        | 4.32%              | 5.32%        | 49        | 4.16%              | 4.86% | 6.25%              | 7.29% |
| 28                       | 2.94%              | 3.60%        | 4.41%              | 5.39%        | 50        | 4.19%              | 4.88% | 6.29%              | 7.32% |
| 29                       | 2.98%              | 3.65%        | 4.47%              | 5.47%        | 51        | 4.22%              | 4.88% | 6.33%              | 7.32% |
| 30                       | 3.04%              | 3.69%        | 4.55%              | 5.54%        | 52        | 4.23%              | 4.87% | 6.35%              | 7.31% |
| 31                       | 3.09%              | 3.75%        | 4.63%              | 5.62%        | 53        | 4.22%              | 4.85% | 6.33%              | 7.28% |
| 32                       | 3.13%              | 3.80%        | 4.70%              | 5.70%        | 54        | 4.21%              | 4.82% | 6.31%              | 7.23% |
| 33                       | 3.19%              | 3.85%        | 4.78%              | 5.78%        | 55        | 4.21%              | 4.82% | 6.31%              | 7.23% |
| 34                       | 3.25%              | 3.91%        | 4.87%              | 5.87%        | 56        | 4.21%              | 4.82% | 6.31%              | 7.23% |
| <b>35</b>                | <b>3.30%</b>       | <b>3.97%</b> | <b>4.95%</b>       | <b>5.95%</b> | 57        | 4.21%              | 4.82% | 6.31%              | 7.23% |
| 36                       | 3.36%              | 4.03%        | 5.03%              | 6.04%        | 58        | 4.21%              | 4.82% | 6.31%              | 7.23% |
| 37                       | 3.42%              | 4.09%        | 5.13%              | 6.13%        | 59 & over | 4.21%              | 4.82% | 6.31%              | 7.23% |

- (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) 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.



**Superior Court**  
**MEMBER CONTRIBUTION RATES (Continued)**  
 Effective First Full Pay Period in July 2018

Actuarial Valuation : 6/30/2017

**Miscellaneous Tier 2**

Rates indicated are for those employees contributing both to SCERS and to Social Security. <sup>(1)</sup>  
 C.O.L. Factor: None

| Low Rate           |       | High Rate          |       |
|--------------------|-------|--------------------|-------|
| Old <sup>(2)</sup> | New   | Old <sup>(2)</sup> | New   |
| 2.36%              | 2.58% | 3.54%              | 3.87% |

**Miscellaneous Tier 3**

Rates indicated are for those employees contributing both to SCERS and to Social Security. <sup>(1)</sup>  
 C.O.L. Factor: 0.4342

| Low Rate           |       | High Rate          |       |
|--------------------|-------|--------------------|-------|
| Old <sup>(2)</sup> | New   | Old <sup>(2)</sup> | New   |
| 3.18%              | 3.70% | 4.78%              | 5.55% |

**Miscellaneous Tier 5 <sup>(3)</sup>**

C.O.L. Factor: 0.2153

| Old <sup>(2)</sup> | New   |
|--------------------|-------|
| 7.93%              | 9.37% |

- <sup>(1)</sup> 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.
- <sup>(2)</sup> 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.
- <sup>(3)</sup> 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.



## Galt-Arno Cemetery and Fair Oaks Cemetery Districts

### MEMBER CONTRIBUTION RATES

Effective First Full Pay Period in July 2018

Actuarial Valuation : 6/30/2017

#### Miscellaneous Tier 3

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

C.O.L. Factor: 0.4342

| Low Rate           |       | High Rate          |       |
|--------------------|-------|--------------------|-------|
| Old <sup>(2)</sup> | New   | Old <sup>(2)</sup> | New   |
| 3.18%              | 3.70% | 4.78%              | 5.55% |

#### Miscellaneous Tier 5 <sup>(3)</sup>

C.O.L. Factor: 0.2153

| Old <sup>(2)</sup> | New   |
|--------------------|-------|
| 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) 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.



## Orangevale Recreation and Park District

### MEMBER CONTRIBUTION RATES

Effective First Full Pay Period in July 2018

Actuarial Valuation : 6/30/2017

#### Miscellaneous Tier 3

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

C.O.L. Factor: 0.4342

| Low Rate           |       | High Rate          |        |
|--------------------|-------|--------------------|--------|
| Old <sup>(2)</sup> | New   | Old <sup>(2)</sup> | New    |
| 6.20%              | 7.24% | 9.30%              | 10.86% |

#### Miscellaneous Tier 5 <sup>(3)</sup>

C.O.L. Factor: 0.2153

| Old <sup>(2)</sup> | New   |
|--------------------|-------|
| 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) 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.



**Rio Linda Elverta Recreation and Parks District**  
**MEMBER CONTRIBUTION RATES**  
Effective First Full Pay Period in July 2018

Actuarial Valuation : 6/30/2017

**Miscellaneous Tier 5<sup>(2)</sup>**

C.O.L. Factor: 0.2153

| <b>Old<sup>(1)</sup></b> | <b>New</b> |
|--------------------------|------------|
| 7.93%                    | 9.37%      |

- (1) 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.
- (2) 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.



**All Other Districts <sup>(1)</sup>**  
**MEMBER CONTRIBUTION RATES**  
 Effective First Full Pay Period in July 2018

Actuarial Valuation : 6/30/2017

**Miscellaneous Tier 1**

Rates indicated are for those employees contributing both to SCERS and to Social Security. <sup>(2)</sup>  
 C.O.L. Factor: 0.4700

| Low Rate           |       | High Rate          |       |
|--------------------|-------|--------------------|-------|
| Old <sup>(3)</sup> | New   | Old <sup>(3)</sup> | New   |
| 3.30%              | 3.97% | 4.95%              | 5.95% |

**Miscellaneous Tier 3**

Rates indicated are for those employees contributing both to SCERS and to Social Security. <sup>(2)</sup>  
 C.O.L. Factor: 0.4342

| Low Rate           |       | High Rate          |       |
|--------------------|-------|--------------------|-------|
| Old <sup>(3)</sup> | New   | Old <sup>(3)</sup> | New   |
| 3.18%              | 3.70% | 4.78%              | 5.55% |

**Miscellaneous Tier 5 <sup>(4)</sup>**

C.O.L. Factor: 0.2153

| Old <sup>(3)</sup> | New   |
|--------------------|-------|
| 7.93%              | 9.37% |

- (1) Contribution rates are for the following employers: Sacramento Employment and Training Agency, Carmichael Recreation and Park District, Elk Grove Consumnes Cemetery District, Mission Oaks Recreation and Park District, and Sunrise Recreation and Park District.
- (2) 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.
- (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.
- (4) 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.