



SACRAMENTO COUNTY AND ELECTED OFFICIALS
FISCAL YEAR 2019-2020 EMPLOYER CONTRIBUTION RATES
 Effective First Full Pay Period in July 2019

Actuarial Valuation Date: June 30, 2018

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	15.10%	15.83%	15.77%	16.32%	16.59%	16.94%	15.33%	16.58%	14.18%	15.91%
COLA	4.13%	4.36%	1.12%	1.42%	3.21%	3.49%	3.04%	3.34%	2.78%	3.07%
Total	19.23%	20.19%	16.89%	17.74%	19.80%	20.43%	18.37%	19.92%	16.96%	18.98%

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	14.58%	15.83%	15.35%	16.32%	17.20%	16.94%	14.92%	16.58%	14.18%	15.91%
COLA	4.04%	4.36%	1.12%	1.42%	3.21%	3.49%	3.04%	3.34%	2.78%	3.07%
Total	18.62%	20.19%	16.47%	17.74%	20.41%	20.43%	17.96%	19.92%	16.96%	18.98%

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	14.32%	15.83%	14.68%	16.32%	15.34%	16.94%	14.92%	16.58%	14.18%	15.91%
COLA	4.11%	4.36%	1.12%	1.42%	3.20%	3.49%	3.04%	3.34%	2.78%	3.07%
Total	18.43%	20.19%	15.80%	17.74%	18.54%	20.43%	17.96%	19.92%	16.96%	18.98%

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	35.71%	40.30%	34.87%	37.99%	34.17%	37.32%	31.38%	34.58%
COLA	12.70%	14.38%	9.41%	10.32%	9.16%	10.08%	8.34%	9.27%
Total	48.41%	54.68%	44.28%	48.31%	43.33%	47.40%	39.72%	43.85%

⁽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 paid half of the difference between the employee current normal cost and 50% of the total normal cost.
- For Fiscal Year 2018-2019, members paid 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 picked 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 contributed an additional 2% of pay. The increase in the employee rates was limited to be no greater than what they would have contributed 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 represent fiscal year 2018-2019 contribution rates effective the first full pay period in July 2018.



SACRAMENTO COUNTY AND ELECTED OFFICIALS
FISCAL YEAR 2019-2020 MISCELLANEOUS MEMBER CONTRIBUTION RATES
Effective First Full Pay Period in July 2019

Actuarial Valuation Date: June 30, 2018

Miscellaneous Tier 1 COLA Factor: 0.4593												
Entry Age ⁽²⁾	Rep Unit 16 (G02B) ⁽³⁾				Rep Unit 25 (G02A) ⁽³⁾				All Other Rep Units ⁽⁴⁾			
	Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Low Rate ⁽¹⁾		High Rate ⁽¹⁾	
	Old ⁽⁵⁾	New	Old ⁽⁵⁾	New	Old ⁽⁵⁾	New	Old ⁽⁵⁾	New	Old ⁽⁵⁾	New	Old ⁽⁵⁾	New
16	4.93%	5.51%	7.39%	8.26%	5.04%	5.51%	7.56%	8.26%	5.55%	5.51%	8.33%	8.26%
17	4.97%	5.56%	7.46%	8.34%	5.09%	5.56%	7.63%	8.34%	5.60%	5.56%	8.40%	8.34%
18	5.01%	5.60%	7.52%	8.40%	5.13%	5.60%	7.69%	8.40%	5.64%	5.60%	8.46%	8.40%
19	5.06%	5.65%	7.59%	8.47%	5.17%	5.65%	7.76%	8.47%	5.69%	5.65%	8.53%	8.47%
20	5.10%	5.69%	7.65%	8.53%	5.21%	5.69%	7.82%	8.53%	5.73%	5.69%	8.59%	8.53%
21	5.15%	5.73%	7.73%	8.60%	5.27%	5.73%	7.90%	8.60%	5.78%	5.73%	8.67%	8.60%
22	5.20%	5.78%	7.80%	8.67%	5.31%	5.78%	7.97%	8.67%	5.83%	5.78%	8.74%	8.67%
23	5.24%	5.82%	7.86%	8.73%	5.35%	5.82%	8.03%	8.73%	5.87%	5.82%	8.80%	8.73%
24	5.29%	5.87%	7.93%	8.80%	5.40%	5.87%	8.10%	8.80%	5.91%	5.87%	8.87%	8.80%
25	5.33%	5.92%	8.00%	8.88%	5.45%	5.92%	8.17%	8.88%	5.96%	5.92%	8.94%	8.88%
26	5.39%	5.97%	8.08%	8.95%	5.50%	5.97%	8.25%	8.95%	6.01%	5.97%	9.02%	8.95%
27	5.43%	6.01%	8.15%	9.02%	5.55%	6.01%	8.32%	9.02%	6.06%	6.01%	9.09%	9.02%
28	5.48%	6.07%	8.22%	9.10%	5.59%	6.07%	8.39%	9.10%	6.11%	6.07%	9.16%	9.10%
29	5.53%	6.11%	8.30%	9.17%	5.65%	6.11%	8.47%	9.17%	6.16%	6.11%	9.24%	9.17%
30	5.58%	6.16%	8.37%	9.24%	5.69%	6.16%	8.54%	9.24%	6.21%	6.16%	9.31%	9.24%
31	5.63%	6.21%	8.45%	9.31%	5.75%	6.21%	8.62%	9.31%	6.26%	6.21%	9.39%	9.31%
32	5.69%	6.27%	8.53%	9.40%	5.80%	6.27%	8.70%	9.40%	6.31%	6.27%	9.47%	9.40%
33	5.74%	6.32%	8.61%	9.48%	5.85%	6.32%	8.78%	9.48%	6.37%	6.32%	9.55%	9.48%
34	5.80%	6.37%	8.70%	9.56%	5.91%	6.37%	8.87%	9.56%	6.43%	6.37%	9.64%	9.56%
35	5.85%	6.43%	8.78%	9.65%	5.97%	6.43%	8.95%	9.65%	6.48%	6.43%	9.72%	9.65%
36	5.91%	6.49%	8.87%	9.74%	6.02%	6.49%	9.03%	9.74%	6.54%	6.49%	9.81%	9.74%
37	5.97%	6.55%	8.96%	9.83%	6.09%	6.55%	9.13%	9.83%	6.60%	6.55%	9.90%	9.83%
38	6.03%	6.61%	9.05%	9.91%	6.14%	6.61%	9.21%	9.91%	6.66%	6.61%	9.99%	9.91%
39	6.09%	6.67%	9.14%	10.00%	6.20%	6.67%	9.30%	10.00%	6.72%	6.67%	10.08%	10.00%
40	6.16%	6.73%	9.24%	10.10%	6.27%	6.73%	9.40%	10.10%	6.79%	6.73%	10.18%	10.10%
41	6.22%	6.79%	9.33%	10.19%	6.33%	6.79%	9.50%	10.19%	6.85%	6.79%	10.27%	10.19%
42	6.29%	6.86%	9.43%	10.29%	6.40%	6.86%	9.60%	10.29%	6.91%	6.86%	10.37%	10.29%
43	6.37%	6.94%	9.55%	10.41%	6.47%	6.94%	9.70%	10.41%	6.99%	6.94%	10.49%	10.41%
44	6.45%	7.02%	9.67%	10.53%	6.55%	7.02%	9.82%	10.53%	7.07%	7.02%	10.61%	10.53%
45	6.51%	7.09%	9.77%	10.63%	6.63%	7.09%	9.94%	10.63%	7.14%	7.09%	10.71%	10.63%
46	6.58%	7.15%	9.87%	10.73%	6.69%	7.15%	10.03%	10.73%	7.21%	7.15%	10.81%	10.73%
47	6.64%	7.21%	9.96%	10.82%	6.74%	7.21%	10.11%	10.82%	7.27%	7.21%	10.90%	10.82%
48	6.70%	7.27%	10.05%	10.91%	6.79%	7.27%	10.19%	10.91%	7.33%	7.27%	10.99%	10.91%
49	6.75%	7.32%	10.12%	10.98%	6.83%	7.32%	10.25%	10.98%	7.37%	7.32%	11.06%	10.98%
50	6.77%	7.34%	10.15%	11.01%	6.86%	7.34%	10.29%	11.01%	7.39%	7.34%	11.09%	11.01%
51	6.77%	7.34%	10.15%	11.01%	6.88%	7.34%	10.32%	11.01%	7.39%	7.34%	11.09%	11.01%
52	6.76%	7.33%	10.14%	10.99%	6.87%	7.33%	10.31%	10.99%	7.39%	7.33%	11.08%	10.99%
53	6.74%	7.31%	10.11%	10.96%	6.85%	7.31%	10.28%	10.96%	7.37%	7.31%	11.05%	10.96%
54	6.71%	7.28%	10.06%	10.92%	6.82%	7.28%	10.23%	10.92%	7.33%	7.28%	11.00%	10.92%
55	6.71%	7.28%	10.06%	10.92%	6.82%	7.28%	10.23%	10.92%	7.33%	7.28%	11.00%	10.92%
56	6.71%	7.28%	10.06%	10.92%	6.82%	7.28%	10.23%	10.92%	7.33%	7.28%	11.00%	10.92%
57	6.71%	7.28%	10.06%	10.92%	6.82%	7.28%	10.23%	10.92%	7.33%	7.28%	11.00%	10.92%
58	6.71%	7.28%	10.06%	10.92%	6.82%	7.28%	10.23%	10.92%	7.33%	7.28%	11.00%	10.92%
59 & over	6.71%	7.28%	10.06%	10.92%	6.82%	7.28%	10.23%	10.92%	7.33%	7.28%	11.00%	10.92%

(1) The low rate applies to the first \$161 of the bi-weekly salary, and the 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) For Miscellaneous Tier 1 members who entered SCERS membership prior to January 1, 1975, contributions will be based on their actual entry age, and all other Miscellaneous Tier 1 members will contribute on the basis of a single entry age of 35.

(3) 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 paid half of the difference between the employee current normal cost and 50% of the total normal cost.
- For Fiscal Year 2018-2019, members paid 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 picked 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 contributed an additional 2% of pay. The increase in the employee rates was limited to be no greater than what they would have contributed 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 represent fiscal year 2018-2019 contribution rates effective the first full pay period in July 2018.



SACRAMENTO COUNTY AND ELECTED OFFICIALS
FISCAL YEAR 2019-2020 MISCELLANEOUS MEMBER CONTRIBUTION RATES (CONTINUED)
Effective First Full Pay Period in July 2019

Actuarial Valuation Date: June 30, 2018

	Miscellaneous Tier 2 COLA Factor: None				Miscellaneous Tier 3 COLA Factor: 0.4318				Miscellaneous Tier 4 COLA Factor: 0.2267				Miscellaneous Tier 5 COLA Factor: 0.2115	
	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⁾	4.83%	5.58%	7.25%	8.37%	6.35%	7.21%	9.53%	10.81%	6.53%	6.85%	9.80%	10.28%	9.37%	9.45%
Rep Unit 25 (G02A)⁽³⁾	5.03%	5.58%	7.54%	8.37%	5.85%	7.21%	8.78%	10.81%	6.85%	6.85%	10.27%	10.28%	9.37%	9.45%
All Other Rep Units⁽⁴⁾	5.58%	5.58%	8.37%	8.37%	7.24%	7.21%	10.86%	10.81%	6.85%	6.85%	10.27%	10.28%	9.37%	9.45%

⁽¹⁾ The low rate applies to the first \$161 of the bi-weekly salary, and the 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 represent fiscal year 2018-2019 contribution rates effective the first full pay period in July 2018.

⁽³⁾ 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 paid half of the difference between the employee current normal cost and 50% of the total normal cost.
- For Fiscal Year 2018-2019, members paid 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 picked 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 contributed an additional 2% of pay. The increase in the employee rates was limited to be no greater than what they would have contributed 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 2019, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$124,180 for members contributing to Social Security and \$149,016 for members not contributing to Social Security.



SACRAMENTO COUNTY AND ELECTED OFFICIALS
FISCAL YEAR 2019-2020 SAFETY MEMBER CONTRIBUTION RATES
 Effective First Full Pay Period in July 2019

Actuarial Valuation Date: June 30, 2018

Safety Tier 1				
COLA Factor: 0.7483				
All Rep Units				
Entry Age ⁽²⁾	Low Rate ⁽¹⁾		High Rate ⁽¹⁾	
	Old ⁽³⁾	New	Old ⁽³⁾	New
18	13.07%	13.50%	19.61%	20.25%
19	13.18%	13.61%	19.77%	20.41%
20	13.30%	13.73%	19.95%	20.60%
21	13.42%	13.85%	20.13%	20.78%
22	13.53%	13.97%	20.30%	20.95%
23	13.66%	14.09%	20.49%	21.14%
24	13.77%	14.21%	20.66%	21.32%
25	13.90%	14.34%	20.85%	21.51%
26	14.03%	14.47%	21.04%	21.70%
27	14.17%	14.61%	21.25%	21.91%
28	14.29%	14.73%	21.44%	22.10%
29	14.43%	14.87%	21.64%	22.31%
30	14.57%	15.01%	21.85%	22.52%
31	14.71%	15.17%	22.07%	22.75%
32	14.87%	15.32%	22.30%	22.98%
33	15.03%	15.48%	22.54%	23.22%
34	15.19%	15.65%	22.78%	23.47%
35	15.36%	15.82%	23.04%	23.73%
36	15.54%	16.01%	23.31%	24.01%
37	15.73%	16.19%	23.59%	24.29%
38	15.95%	16.41%	23.92%	24.62%
39	16.17%	16.65%	24.26%	24.97%
40	16.36%	16.83%	24.54%	25.25%
41	16.49%	16.97%	24.74%	25.46%
42	16.62%	17.10%	24.93%	25.65%
43	16.71%	17.19%	25.07%	25.79%
44	16.76%	17.24%	25.14%	25.86%
45	16.73%	17.22%	25.10%	25.83%
46	16.67%	17.15%	25.00%	25.72%
47	16.52%	17.00%	24.78%	25.50%
48	16.29%	16.77%	24.43%	25.15%
49 & Over	16.03%	16.51%	24.05%	24.76%

⁽¹⁾ The low rate applies to the first \$161 of the bi-weekly salary, and the 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⁾ For Safety Tier 1 members who entered SCERS membership prior to January 1, 1975, contributions will be based on their actual entry age, and all other Safety Tier 1 members will contribute on the basis of a single entry age of 29.

⁽³⁾ The Old Rates represent fiscal year 2018-2019 contribution rates effective the first full pay period in July 2018.



SACRAMENTO COUNTY AND ELECTED OFFICIALS
FISCAL YEAR 2019-2020 SAFETY MEMBER CONTRIBUTION RATES (CONTINUED)
Effective First Full Pay Period in July 2019

Actuarial Valuation : June 30, 2018

	Safety Tier 2 COLA Factor: 0.3936				Safety Tier 3 COLA Factor: 0.3522				Safety Tier 4 COLA Factor: 0.2745	
	Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Low Rate ⁽¹⁾		High Rate ⁽¹⁾			
	Old⁽²⁾	New	Old⁽²⁾	New	Old⁽²⁾	New	Old⁽²⁾	New	Old⁽²⁾	New ⁽⁴⁾
	All Rep Units ⁽³⁾	13.00%	12.94%	19.50%	19.41%	12.42%	12.40%	18.63%	18.60%	15.05%

⁽¹⁾ The low rate applies to the first \$161 of the bi-weekly salary, and the 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 represent fiscal year 2018-2019 contribution rates effective 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 2019, the annual pensionable compensation limit for Safety Tier 4 members are \$124,180 for members contributing to Social Security and \$149,016 for members not contributing to Social Security.