



SUPERIOR COURT AND SPECIAL DISTRICTS
FISCAL YEAR 2019-2020 EMPLOYER CONTRIBUTION RATES
 Effective First Full Pay Period in July 2019

Actuarial Valuation Date: June 30, 2018

SUPERIOR COURT

Miscellaneous

All Members

	Tier 1		Tier 2		Tier 3		Tier 4		Tier 5	
	Old ⁽¹⁾	New	Old ⁽¹⁾	New	Old ⁽¹⁾	New	Old ⁽¹⁾	New	Old ⁽¹⁾	New
Basic	17.40%	18.98%	18.99%	20.64%	20.31%	21.88%	NA	NA	14.15%	15.89%
COLA	4.19%	4.42%	1.12%	1.41%	3.25%	3.53%	NA	NA	2.78%	3.06%
Total	21.59%	23.40%	20.11%	22.05%	23.56%	25.41%	NA	NA	16.93%	18.95%

SPECIAL DISTRICTS

Miscellaneous

Galt-Arno Cemetery and Fair Oaks Cemetery Districts

	Tier 1		Tier 2		Tier 3		Tier 4		Tier 5	
	Old ⁽¹⁾	New	Old ⁽¹⁾	New	Old ⁽¹⁾	New	Old ⁽¹⁾	New	Old ⁽¹⁾	New
Basic	NA	NA	NA	NA	25.10%	26.08%	NA	NA	18.94%	20.09%
COLA	NA	NA	NA	NA	4.08%	4.26%	NA	NA	3.61%	3.79%
Total	NA	NA	NA	NA	29.18%	30.34%	NA	NA	22.55%	23.88%

Orangevale Recreation and Park District

	Tier 1		Tier 2		Tier 3		Tier 4		Tier 5	
	Old ⁽¹⁾	New	Old ⁽¹⁾	New	Old ⁽¹⁾	New	Old ⁽¹⁾	New	Old ⁽¹⁾	New
Basic	NA	NA	NA	NA	22.48%	23.96%	NA	NA	21.32%	22.93%
COLA	NA	NA	NA	NA	4.44%	4.71%	NA	NA	4.02%	4.29%
Total	NA	NA	NA	NA	26.92%	28.67%	NA	NA	25.34%	27.22%

Rio Linda Elverta Recreation and Parks District

	Tier 1		Tier 2		Tier 3		Tier 4		Tier 5	
	Old ⁽¹⁾	New	Old ⁽¹⁾	New	Old ⁽¹⁾	New	Old ⁽¹⁾	New	Old ⁽¹⁾	New
Basic	NA	NA	NA	NA	NA	NA	NA	NA	7.71%	8.11%
COLA	NA	NA	NA	NA	NA	NA	NA	NA	1.66%	1.70%
Total	NA	NA	NA	NA	NA	NA	NA	NA	9.37%	9.81%

All Other Districts

	Tier 1		Tier 2		Tier 3		Tier 4		Tier 5	
	Old ⁽¹⁾	New	Old ⁽¹⁾	New	Old ⁽¹⁾	New	Old ⁽¹⁾	New	Old ⁽¹⁾	New
Basic	24.57%	26.02%	NA	NA	27.48%	28.92%	NA	NA	21.32%	22.93%
COLA	5.43%	5.65%	NA	NA	4.49%	4.76%	NA	NA	4.02%	4.29%
Total	30.00%	31.67%	NA	NA	31.97%	33.68%	NA	NA	25.34%	27.22%

⁽¹⁾ The Old Rates represent fiscal year 2018-2019 contribution rates effective the first full pay period in July 2018.



SUPERIOR COURT
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⁾	Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Entry Age ⁽²⁾	Low Rate ⁽¹⁾		High Rate ⁽¹⁾	
	Old ⁽³⁾	New	Old ⁽³⁾	New		Old ⁽³⁾	New	Old ⁽³⁾	New
16	3.04%	3.02%	4.56%	4.52%	38	4.15%	4.11%	6.22%	6.17%
17	3.09%	3.07%	4.63%	4.60%	39	4.21%	4.17%	6.31%	6.26%
18	3.13%	3.11%	4.69%	4.66%	40	4.28%	4.24%	6.41%	6.36%
19	3.17%	3.15%	4.76%	4.73%	41	4.34%	4.30%	6.50%	6.45%
20	3.22%	3.20%	4.82%	4.79%	42	4.40%	4.36%	6.60%	6.55%
21	3.27%	3.24%	4.90%	4.86%	43	4.48%	4.45%	6.72%	6.67%
22	3.31%	3.28%	4.97%	4.93%	44	4.56%	4.53%	6.84%	6.79%
23	3.35%	3.33%	5.03%	4.99%	45	4.63%	4.60%	6.94%	6.89%
24	3.40%	3.37%	5.10%	5.06%	46	4.69%	4.66%	7.04%	6.99%
25	3.45%	3.43%	5.17%	5.14%	47	4.75%	4.72%	7.13%	7.08%
26	3.50%	3.47%	5.25%	5.21%	48	4.81%	4.78%	7.22%	7.17%
27	3.54%	3.52%	5.32%	5.28%	49	4.86%	4.83%	7.29%	7.24%
28	3.60%	3.58%	5.39%	5.36%	50	4.88%	4.85%	7.32%	7.27%
29	3.65%	3.62%	5.47%	5.43%	51	4.88%	4.85%	7.32%	7.27%
30	3.69%	3.66%	5.54%	5.50%	52	4.87%	4.83%	7.31%	7.25%
31	3.75%	3.72%	5.62%	5.57%	53	4.85%	4.81%	7.28%	7.22%
32	3.80%	3.78%	5.70%	5.66%	54	4.82%	4.79%	7.23%	7.18%
33	3.85%	3.83%	5.78%	5.74%	55	4.82%	4.79%	7.23%	7.18%
34	3.91%	3.88%	5.87%	5.82%	56	4.82%	4.79%	7.23%	7.18%
35	3.97%	3.94%	5.95%	5.91%	57	4.82%	4.79%	7.23%	7.18%
36	4.03%	4.00%	6.04%	6.00%	58	4.82%	4.79%	7.23%	7.18%
37	4.09%	4.06%	6.13%	6.09%	59 & over	4.82%	4.79%	7.23%	7.18%

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



SUPERIOR COURT
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

Low Rate ⁽¹⁾		High Rate ⁽¹⁾	
Old ⁽²⁾	New	Old ⁽²⁾	New
2.58%	2.58%	3.87%	3.87%

Miscellaneous Tier 3

COLA Factor: 0.4318

Low Rate ⁽¹⁾		High Rate ⁽¹⁾	
Old ⁽²⁾	New	Old ⁽²⁾	New
3.70%	3.69%	5.55%	5.54%

Miscellaneous Tier 5 ⁽³⁾

COLA Factor: 0.2115

Old ⁽²⁾	New
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) 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.



GALT-ARNO CEMETERY AND FAIR OAKS CEMETERY DISTRICTS
FISCAL YEAR 2019-2020 MISCELLANEOUS MEMBER CONTRIBUTION RATES
 Effective First Full Pay Period in July 2019

Actuarial Valuation Date: June 30, 2018

Miscellaneous Tier 3

COLA Factor: 0.4318

Low Rate ⁽¹⁾		High Rate ⁽¹⁾	
Old ⁽²⁾	New	Old ⁽²⁾	New
3.70%	3.69%	5.55%	5.54%

Miscellaneous Tier 5 ⁽³⁾

COLA Factor: 0.2115

Old ⁽²⁾	New
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) 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.



ORANGEVALE RECREATION AND PARK DISTRICT
FISCAL YEAR 2019-2020 MISCELLANEOUS MEMBER CONTRIBUTION RATES
 Effective First Full Pay Period in July 2019

Actuarial Valuation Date: June 30, 2018

Miscellaneous Tier 3

COLA Factor: 0.4318

Low Rate ⁽¹⁾		High Rate ⁽¹⁾	
Old ⁽²⁾	New	Old ⁽²⁾	New
7.24%	7.21%	10.86%	10.81%

Miscellaneous Tier 5⁽³⁾

COLA Factor: 0.2115

Old ⁽²⁾	New
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) 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.



RIO LINDA ELVERTA RECREATION AND PARKS DISTRICT
FISCAL YEAR 2019-2020 MISCELLANEOUS MEMBER CONTRIBUTION RATES
Effective First Full Pay Period in July 2019

Actuarial Valuation Date: June 30, 2018

Miscellaneous Tier 5⁽²⁾

COLA Factor: 0.2115

Old⁽¹⁾	New
9.37%	9.45%

- ⁽¹⁾ The Old Rates represent fiscal year 2018-2019 contribution rates effective the first full pay period in July 2018.
- ⁽²⁾ 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.



ALL OTHER SPECIAL DISTRICTS⁽¹⁾
FISCAL YEAR 2019-2020 MISCELLANEOUS MEMBER CONTRIBUTION RATES
 Effective First Full Pay Period in July 2019

Actuarial Valuation Date: June 30, 2018

Miscellaneous Tier 3

COLA Factor: 0.4318

Low Rate ⁽²⁾		High Rate ⁽²⁾	
Old ⁽³⁾	New	Old ⁽³⁾	New
3.70%	3.69%	5.55%	5.54%

Miscellaneous Tier 5 ⁽⁴⁾

COLA Factor: 0.2115

Old ⁽³⁾	New
9.37%	9.45%

- (1) Contribution rates are for the following employers: Carmichael Recreation and Park District, Elk Grove Consumnes Cemetery District, Mission Oaks Recreation and Park District, Sacramento Employment and Training Agency, and Sunrise Recreation and Park District.
- (2) 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.
- (3) The Old Rates represent fiscal year 2018-2019 contribution rates effective the first full pay period in July 2018.
- (4) 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.