



**SACRAMENTO COUNTY AND ELECTED OFFICIALS
 FY 2021-2022 and FY 2020-21 EMPLOYER CONTRIBUTION RATES
 Effective First Full Pay Period in July 2021**

Actuarial Valuation Date: June 30, 2020

MISCELLANEOUS MEMBERS

All Rep Units

	Tier 1		Tier 2		Tier 3		Tier 4		Tier 5	
	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21
Basic	19.44%	17.39%	18.98%	17.43%	19.98%	18.43%	19.73%	18.26%	18.93%	17.57%
COLA	4.94%	4.64%	1.89%	1.74%	4.09%	3.77%	3.92%	3.65%	3.66%	3.39%
Total	24.38%	22.03%	20.87%	19.17%	24.07%	22.20%	23.65%	21.91%	22.59%	20.96%

SAFETY MEMBERS

All Rep Units

	Tier 1		Tier 2		Tier 3		Tier 4	
	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21
Basic	51.63%	45.74%	47.10%	42.32%	46.15%	41.87%	42.31%	38.95%
COLA	14.44%	16.04%	10.25%	11.43%	9.86%	11.24%	8.79%	10.40%
Total	66.07%	61.78%	57.35%	53.75%	56.01%	53.11%	51.10%	49.35%



SACRAMENTO COUNTY AND ELECTED OFFICIALS
FY 2021-2022 and FY 2020-21 MEMBER CONTRIBUTION RATES
 Effective First Full Pay Period in July 2021

Actuarial Valuation Date: June 30, 2020

Miscellaneous Tier 1				
COLA Factor: 0.5550				
All Rep Units				
Entry Age⁽²⁾	Low Rate⁽¹⁾		High Rate⁽¹⁾	
	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21
	16	6.39%	5.45%	9.59%
17	6.45%	5.50%	9.67%	8.25%
18	6.50%	5.54%	9.75%	8.31%
19	6.54%	5.59%	9.81%	8.39%
20	6.59%	5.63%	9.89%	8.45%
21	6.64%	5.68%	9.96%	8.52%
22	6.69%	5.73%	10.04%	8.59%
23	6.76%	5.77%	10.14%	8.65%
24	6.81%	5.82%	10.21%	8.73%
25	6.86%	5.87%	10.29%	8.80%
26	6.91%	5.92%	10.37%	8.88%
27	6.97%	5.97%	10.46%	8.95%
28	7.03%	6.01%	10.54%	9.02%
29	7.09%	6.07%	10.63%	9.10%
30	7.15%	6.11%	10.73%	9.17%
31	7.21%	6.16%	10.82%	9.24%
32	7.27%	6.22%	10.91%	9.33%
33	7.34%	6.27%	11.01%	9.41%
34	7.40%	6.33%	11.10%	9.50%
35	7.47%	6.39%	11.21%	9.58%
36	7.53%	6.45%	11.30%	9.67%
37	7.61%	6.51%	11.41%	9.76%
38	7.68%	6.57%	11.52%	9.85%
39	7.76%	6.63%	11.64%	9.94%
40	7.83%	6.69%	11.75%	10.04%
41	7.91%	6.75%	11.86%	10.13%
42	7.98%	6.82%	11.97%	10.23%
43	8.05%	6.90%	12.08%	10.35%
44	8.13%	6.98%	12.19%	10.47%
45	8.21%	7.05%	12.31%	10.57%
46	8.28%	7.12%	12.42%	10.68%
47	8.34%	7.18%	12.51%	10.77%
48	8.41%	7.24%	12.61%	10.86%
49	8.46%	7.29%	12.69%	10.93%
50	8.47%	7.31%	12.70%	10.96%
51	8.43%	7.31%	12.65%	10.96%
52	8.41%	7.29%	12.61%	10.94%
53	8.37%	7.27%	12.56%	10.91%
54	8.34%	7.25%	12.51%	10.87%
55	8.34%	7.25%	12.51%	10.87%
56	8.34%	7.25%	12.51%	10.87%
57	8.34%	7.25%	12.51%	10.87%
58	8.34%	7.25%	12.51%	10.87%
59 & over	8.34%	7.25%	12.51%	10.87%

⁽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.



SACRAMENTO COUNTY AND ELECTED OFFICIALS
FY 2021-2022 and FY 2020-21 MEMBER CONTRIBUTION RATES
Effective First Full Pay Period in July 2021

Actuarial Valuation Date: June 30, 2020

	Miscellaneous Tier 2				Miscellaneous Tier 3				Miscellaneous Tier 4				Miscellaneous Tier 5	
	COLA Factor: None				COLA Factor: 0.4458				COLA Factor: 0.2317				COLA Factor: 0.2148	
	Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Low Rate ⁽¹⁾		High Rate ⁽¹⁾		FY 2021-22⁽²⁾	FY 2020-21
	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21		
All Rep Units	5.63%	5.20%	8.44%	7.80%	7.61%	7.07%	11.41%	10.60%	7.31%	6.86%	10.97%	10.29%	10.01%	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⁾ Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2021, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$128,059 for members contributing to Social Security and \$153,671 for members not contributing to Social Security.



SACRAMENTO COUNTY AND ELECTED OFFICIALS
FY 2021-22 and FY 2020-21 SAFETY MEMBER CONTRIBUTION RATES
 Effective First Full Pay Period in July 2021

Actuarial Valuation Date: June 30, 2020

Safety Tier 1				
COLA Factor: 0.5589				
All Rep Units				
Entry Age⁽²⁾	Low Rate ⁽¹⁾		High Rate ⁽¹⁾	
	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21
18	14.36%	13.53%	21.54%	20.30%
19	14.44%	13.64%	21.66%	20.46%
20	14.53%	13.77%	21.79%	20.66%
21	14.61%	13.89%	21.91%	20.84%
22	14.69%	14.01%	22.04%	21.01%
23	14.77%	14.14%	22.16%	21.21%
24	14.87%	14.26%	22.30%	21.39%
25	14.95%	14.39%	22.43%	21.58%
26	15.05%	14.52%	22.57%	21.78%
27	15.14%	14.66%	22.71%	21.99%
28	15.23%	14.79%	22.85%	22.19%
29	15.33%	14.93%	23.00%	22.40%
30	15.43%	15.08%	23.14%	22.62%
31	15.53%	15.23%	23.30%	22.85%
32	15.65%	15.39%	23.47%	23.08%
33	15.76%	15.55%	23.64%	23.33%
34	15.87%	15.72%	23.81%	23.58%
35	16.00%	15.89%	24.00%	23.84%
36	16.13%	16.09%	24.19%	24.13%
37	16.27%	16.27%	24.41%	24.41%
38	16.43%	16.50%	24.64%	24.75%
39	16.59%	16.74%	24.89%	25.11%
40	16.71%	16.93%	25.06%	25.39%
41	16.82%	17.07%	25.23%	25.61%
42	16.91%	17.20%	25.37%	25.80%
43	16.95%	17.29%	25.43%	25.94%
44	17.00%	17.35%	25.50%	26.02%
45	16.97%	17.32%	25.45%	25.98%
46	16.89%	17.25%	25.34%	25.87%
47	16.75%	17.09%	25.12%	25.64%
48	16.59%	16.86%	24.89%	25.29%
49 & Over	16.37%	16.59%	24.55%	24.89%

⁽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.



SACRAMENTO COUNTY AND ELECTED OFFICIALS
FY 2021-22 and FY 2020-21 SAFETY MEMBER CONTRIBUTION RATES (CONTINUED)
Effective First Full Pay Period in July 2021

Actuarial Valuation : June 30, 2020

	Safety Tier 2				Safety Tier 3				Safety Tier 4	
	COLA Factor: 0.3969				COLA Factor: 0.3521				COLA Factor: 0.2773	
	Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Low Rate ⁽¹⁾		High Rate ⁽¹⁾			
	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22 ⁽²⁾	FY 2020-21
All Rep Units	14.11%	12.83%	21.16%	19.24%	13.30%	12.45%	19.95%	18.68%	15.11%	14.97%

⁽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⁾ Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2021, the annual pensionable compensation limit for Safety Tier 4 members are \$128,059 for members contributing to Social Security and \$153,671 for members not contributing to Social Security.