



**EMPLOYER CONTRIBUTION RATES TO BE IMPLEMENTED  
EFFECTIVE JANUARY 1, 2013**

(7.75% INTEREST; 3.50% INFLATION; 5.65% SALARY INCREASE)

Sacramento County  
AND  
SCERS Member Districts and Elected Officials

The following contribution rates should be applied to employees' salaries in computing contributions.

<u>Category</u>	<u>Basic</u>		<u>C.O.L.</u>		<u>Total</u>	
	<u>Old</u>	<u>New</u>	<u>Old</u>	<u>New</u>	<u>Old</u>	<u>New</u>
<b>Tier 1 Miscellaneous Members</b>						
<b><u>County Employers</u></b>						
Employees paying half-rate	15.96%	17.40%	5.39%	4.80%	21.35%	22.20%
Employees paying full-rate	14.33%	15.29%	3.76%	3.74%	18.09%	19.03%
<b><u>District Employers and Elected Officials - All Service Improvement</u></b>						
Employees paying full-rate	19.68%	21.02%	4.77%	4.57%	24.45%	25.59%
<b><u>District Employers and Elected Officials - Future Service Only Improvement</u></b>						
Employees paying full-rate	15.91%	17.22%	4.06%	4.02%	19.97%	21.24%
<b>Tier 2 Miscellaneous Members</b>						
<b><u>County Employers</u></b>						
Employees paying half-rate	16.70%	17.50%	0.72%	0.68%	17.42%	18.18%
Employees paying full-rate	14.88%	15.84%	0.72%	0.68%	15.60%	16.52%
<b>Tier 3 Miscellaneous Members</b>						
<b><u>County Employers</u></b>						
Employees paying half-rate	17.90%	18.71%	3.09%	2.98%	20.99%	21.69%
Employees paying full-rate	16.00%	16.93%	2.45%	2.39%	18.45%	19.32%
<b><u>District Employers and Elected Officials - All Service Improvement</u></b>						
Employees paying full-rate	21.35%	22.66%	3.46%	3.22%	24.81%	25.88%
<b><u>District Employers and Elected Officials - Future Service Only Improvement</u></b>						
Employees paying full-rate	17.58%	18.86%	2.75%	2.67%	20.33%	21.53%
<b>Tier 4 Miscellaneous Members</b>						
<b><u>County Employers</u></b>						
Employees paying half-rate	14.45%	15.35%	2.77%	2.71%	17.22%	18.06%
Employees paying full-rate	11.27%	12.14%	2.10%	2.05%	13.37%	14.19%

<u>Category</u>	<u>Basic</u>		<u>C.O.L.</u>		<u>Total</u>	
	<u>Old</u>	<u>New</u>	<u>Old</u>	<u>New</u>	<u>Old</u>	<u>New</u>
<b>Tier 5 Miscellaneous Members (No Integration with Social Security)</b>						
<b><u>County Employers</u></b>						
Employees paying half-rate	N/A	13.97%	N/A	2.51%	N/A	16.48%
Employees paying full-rate	N/A	11.15%	N/A	1.95%	N/A	13.10%
<b><u>District Employers and Elected Officials - All Service Improvement</u></b>						
Employees paying full-rate	N/A	16.88%	N/A	2.78%	N/A	19.66%
<b><u>District Employers and Elected Officials - Future Service Only Improvement</u></b>						
Employees paying full-rate	N/A	13.08%	N/A	2.23%	N/A	15.31%
<b>Tier 1 Safety Members</b>						
<b><u>County Employers</u></b>						
Employees paying half-rate	31.22%	33.28%	10.44%	10.48%	41.66%	43.76%
Employees paying full-rate	26.73%	28.80%	7.58%	7.45%	34.31%	36.25%
<b><u>District Employers - All Service Improvement</u></b>						
Employees paying full-rate	52.24%	55.98%	10.77%	10.02%	63.01%	66.00%
<b><u>District Employers - All Service Improvement, Sacramento Metro Fire</u></b>						
Employees paying full-rate	44.60%	48.13%	9.82%	9.28%	54.42%	57.41%
<b>Tier 2 Safety Members</b>						
<b><u>County Employers</u></b>						
Employees paying half-rate	30.33%	32.19%	5.59%	5.59%	35.92%	37.78%
Employees paying full-rate	25.88%	27.80%	4.39%	4.24%	30.27%	32.04%
<b>Tier 3 Safety Members</b>						
<b><u>County Employers</u></b>						
Employees paying half-rate	28.58%	30.00%	5.44%	5.21%	34.02%	35.21%
Employees paying full-rate	24.20%	25.60%	4.09%	3.90%	28.29%	29.50%
<b>Tier 4 Safety Members (No Integration with Social Security)</b>						
<b><u>County Employers</u></b>						
Employees paying half-rate	N/A	25.64%	N/A	4.46%	N/A	30.10%
Employees paying full-rate	N/A	21.13%	N/A	3.38%	N/A	24.51%
<b><u>District Employers - All Service Improvement</u></b>						
Employees paying full-rate	N/A	48.31%	N/A	5.95%	N/A	54.26%

NOTE: The "old" rates are those which were applicable for the first full pay period in July 2011 and end before the first full pay period in July 2012.

Rates were revised on March 15, 2013 for Miscellaneous Tier 5 and Safety Tier 4 to assume no integration with Social Security.

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)  
MISCELLANEOUS (TIER 1) MEMBERS EMPLOYEE CONTRIBUTION RATES ("FULL" RATES)  
COUNTY & DISTRICT RATES**

Actuarial Valuation : 6/30/2011  
(based on Interest Assumption Rate of 7.75% per annum and 5.65% salary scale assumptions.)  
C.O.L. Factor: 0.3526

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2012**

Rates indicated are for employees paying their "full" share. \*

Rates indicated are for those employees contributing both to SCERS and to Social Security. \*\*

Entry Age	First \$161.00*** of Biweekly Compensation		Excess Biweekly Compensation over \$161.00***		Entry Age	First \$161.00*** of Biweekly Compensation		Excess Biweekly Compensation over \$161.00***	
	OLD	NEW	OLD	NEW		OLD	NEW	OLD	NEW
16	3.22%	3.34%	4.82%	5.00%	38	3.47%	3.58%	5.20%	5.38%
17	3.22%	3.34%	4.84%	5.02%	39	3.48%	3.61%	5.23%	5.42%
18	3.23%	3.34%	4.85%	5.02%	40	3.51%	3.64%	5.27%	5.46%
19	3.23%	3.35%	4.85%	5.03%	41	3.55%	3.67%	5.32%	5.51%
20	3.23%	3.34%	4.85%	5.02%	42	3.57%	3.70%	5.36%	5.55%
21	3.23%	3.34%	4.85%	5.02%	43	3.60%	3.73%	5.40%	5.60%
22	3.23%	3.34%	4.85%	5.02%	44	3.64%	3.76%	5.45%	5.64%
23	3.23%	3.34%	4.85%	5.02%	45	3.66%	3.80%	5.49%	5.69%
24	3.23%	3.34%	4.85%	5.02%	46	3.70%	3.83%	5.55%	5.74%
25	3.24%	3.35%	4.86%	5.03%	47	3.72%	3.86%	5.58%	5.79%
26	3.24%	3.37%	4.87%	5.05%	48	3.76%	3.89%	5.64%	5.84%
27	3.26%	3.37%	4.89%	5.06%	49	3.80%	3.94%	5.69%	5.90%
28	3.27%	3.40%	4.91%	5.09%	50	3.84%	3.96%	5.76%	5.95%
29	3.29%	3.40%	4.93%	5.10%	51	3.88%	4.02%	5.81%	6.02%
30	3.30%	3.42%	4.95%	5.13%	52	3.90%	4.04%	5.86%	6.07%
31	3.32%	3.43%	4.98%	5.15%	53	3.96%	4.10%	5.93%	6.14%
32	3.34%	3.45%	5.01%	5.18%	54	3.99%	4.14%	5.99%	6.21%
33	3.35%	3.48%	5.03%	5.21%	55	3.99%	4.14%	5.99%	6.21%
34	3.38%	3.50%	5.06%	5.25%	56	3.99%	4.14%	5.99%	6.21%
35	3.40%	3.52%	5.10%	5.28%	57	3.99%	4.14%	5.99%	6.21%
36	3.41%	3.55%	5.12%	5.32%	58	3.99%	4.14%	5.99%	6.21%
37	3.44%	3.56%	5.16%	5.34%	59 & over	3.99%	4.14%	5.99%	6.21%

NOTE: First-tier miscellaneous 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, will make a total contribution of 3.55% on the first \$161.00\*\*\* of biweekly salary and 5.32% on the excess salary over \$161.00.\*\*\*

\* For those employees for whom the County or District pays one-half of the employee's share, the above rates will be divided by a factor of two. (See "Half" Rate Table).

\*\* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

\*\*\* Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)  
MISCELLANEOUS (TIER 1) MEMBERS EMPLOYEE CONTRIBUTION RATES ("HALF" RATES)  
COUNTY & DISTRICT RATES**

Actuarial Valuation : 6/30/2011  
(based on Interest Assumption Rate of 7.75% per annum and 5.65% salary scale assumptions.)  
C.O.L. Factor: 0.3526

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2012**

Rates indicated are for employees for whom County or District pays one-half of the employee's share. \*

Rates indicated are for those employees contributing both to SCERS and to Social Security. \*\*

Entry Age	First \$161.00*** of Biweekly Compensation		Excess Biweekly Compensation over \$161.00***		Entry Age	First \$161.00*** of Biweekly Compensation		Excess Biweekly Compensation over \$161.00***	
	OLD	NEW	OLD	NEW		OLD	NEW	OLD	NEW
16	1.61%	1.67%	2.41%	2.50%	38	1.74%	1.79%	2.60%	2.69%
17	1.61%	1.67%	2.42%	2.51%	39	1.74%	1.81%	2.62%	2.71%
18	1.62%	1.67%	2.43%	2.51%	40	1.76%	1.82%	2.64%	2.73%
19	1.62%	1.68%	2.43%	2.52%	41	1.78%	1.84%	2.66%	2.76%
20	1.62%	1.67%	2.43%	2.51%	42	1.79%	1.85%	2.68%	2.78%
21	1.62%	1.67%	2.43%	2.51%	43	1.80%	1.87%	2.70%	2.80%
22	1.62%	1.67%	2.43%	2.51%	44	1.82%	1.88%	2.73%	2.82%
23	1.62%	1.67%	2.43%	2.51%	45	1.83%	1.90%	2.75%	2.85%
24	1.62%	1.67%	2.43%	2.51%	46	1.85%	1.92%	2.78%	2.87%
25	1.62%	1.68%	2.43%	2.52%	47	1.86%	1.93%	2.79%	2.90%
26	1.62%	1.69%	2.44%	2.53%	48	1.88%	1.95%	2.82%	2.92%
27	1.63%	1.69%	2.45%	2.53%	49	1.90%	1.97%	2.85%	2.95%
28	1.64%	1.70%	2.46%	2.55%	50	1.92%	1.98%	2.88%	2.98%
29	1.65%	1.70%	2.47%	2.55%	51	1.94%	2.01%	2.91%	3.01%
30	1.65%	1.71%	2.48%	2.57%	52	1.95%	2.02%	2.93%	3.04%
31	1.66%	1.72%	2.49%	2.58%	53	1.98%	2.05%	2.97%	3.07%
32	1.67%	1.73%	2.51%	2.59%	54	2.00%	2.07%	3.00%	3.11%
33	1.68%	1.74%	2.52%	2.61%	55	2.00%	2.07%	3.00%	3.11%
34	1.69%	1.75%	2.53%	2.63%	56	2.00%	2.07%	3.00%	3.11%
35	1.70%	1.76%	2.55%	2.64%	57	2.00%	2.07%	3.00%	3.11%
36	1.71%	1.78%	2.56%	2.66%	58	2.00%	2.07%	3.00%	3.11%
37	1.72%	1.78%	2.58%	2.67%	59 & over	2.00%	2.07%	3.00%	3.11%

NOTE: First-tier miscellaneous 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, will make a total contribution of 1.78% on the first \$161.00\*\*\* of biweekly salary and 2.66% on the excess salary over \$161.00.\*\*\*

\* For those employees who are contributing on the full rate basis, the above rates will be multiplied by a factor of two. (See "Full" Rate Table.)

\*\* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

\*\*\* Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)  
 MISCELLANEOUS (TIER 2) MEMBERS EMPLOYEE CONTRIBUTION RATES ("FULL" RATES)  
 COUNTY & DISTRICT RATES**

Actuarial Valuation : 6/30/2011  
 (based on Interest Assumption Rate of 7.75% per annum and 5.65% salary scale assumptions.)  
 C.O.L. Factor: None

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2012**

Rates indicated are for employees paying their "full" share. \*

Rates indicated are for those employees contributing both to SCERS and to Social Security. \*\*

<u>First \$161.00*** of Biweekly Compensation</u>		<u>Excess Biweekly Compensation over \$161.00***</u>	
<u>OLD</u>	<u>NEW</u>	<u>OLD</u>	<u>NEW</u>
2.47%	2.48%	3.70%	3.72%

\* For those employees for whom the County or District pays one-half of the employee's share, the above rates will be divided by a factor of two. (See "Half" Rate Table).

\*\* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

\*\*\* Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)  
 MISCELLANEOUS (TIER 2) MEMBERS EMPLOYEE CONTRIBUTION RATES ("HALF" RATES)  
 COUNTY & DISTRICT RATES**

Actuarial Valuation : 6/30/2011  
 (based on Interest Assumption Rate of 7.75% per annum and 5.65% salary scale assumptions.)  
 C.O.L. Factor: None

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2012**

Rates indicated are for employees for whom County or District pays one-half of the employee's share. \*

Rates indicated are for those employees contributing both to SCERS and to Social Security. \*\*

<u>First \$161.00*** of Biweekly Compensation</u>		<u>Excess Biweekly Compensation over \$161.00***</u>	
<u>OLD</u>	<u>NEW</u>	<u>OLD</u>	<u>NEW</u>
1.24%	1.24%	1.85%	1.86%

\* For those employees who are contributing on the full rate basis, the above rates will be multiplied by a factor of two. (See "Full" Rate Table.)

\*\* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

\*\*\* Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)  
 MISCELLANEOUS (TIER 3) MEMBERS EMPLOYEE CONTRIBUTION RATES ("FULL" RATES)  
 COUNTY & DISTRICT RATES**

Actuarial Valuation : 6/30/2011  
 (based on Interest Assumption Rate of 7.75% per annum and 5.65% salary scale assumptions.)  
 C.O.L. Factor: 0.3513

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2012**

Rates indicated are for employees paying their "full" share. \*

Rates indicated are for those employees contributing both to SCERS and to Social Security. \*\*

<u>First \$161.00*** of Biweekly Compensation</u>		<u>Excess Biweekly Compensation over \$161.00***</u>	
<u>OLD</u>	<u>NEW</u>	<u>OLD</u>	<u>NEW</u>
3.35%	3.35%	5.02%	5.03%

\* For those employees for whom the County or District pays one-half of the employee's share, the above rates will be divided by a factor of two. (See "Half" Rate Table).

\*\* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

\*\*\* Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)  
 MISCELLANEOUS (TIER 3) MEMBERS EMPLOYEE CONTRIBUTION RATES ("HALF" RATES)  
 COUNTY & DISTRICT RATES**

Actuarial Valuation : 6/30/2011  
 (based on Interest Assumption Rate of 7.75% per annum and 5.65% salary scale assumptions.)  
 C.O.L. Factor: 0.3513

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2012**

Rates indicated are for employees for whom County or District pays one-half of the employee's share. \*

Rates indicated are for those employees contributing both to SCERS and to Social Security. \*\*

<u>First \$161.00*** of Biweekly Compensation</u>		<u>Excess Biweekly Compensation over \$161.00***</u>	
<u>OLD</u>	<u>NEW</u>	<u>OLD</u>	<u>NEW</u>
1.68%	1.68%	2.51%	2.52%

\* For those employees who are contributing on the full rate basis, the above rates will be multiplied by a factor of two. (See "Full" Rate Table.)

\*\* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

\*\*\* Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).



**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)  
MISCELLANEOUS (TIER 4) MEMBERS EMPLOYEE CONTRIBUTION RATES ("FULL" RATES)  
COUNTY RATES**

Actuarial Valuation : 6/30/2011  
(based on Interest Assumption Rate of 7.75% per annum and 5.65% salary scale assumptions.)  
C.O.L. Factor: 0.1578

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2012**

Rates indicated are for employees paying their "full" share. \*

Rates indicated are for those employees contributing both to SCERS and to Social Security. \*\*

<u>First \$161.00*** of Biweekly Compensation</u>		<u>Excess Biweekly Compensation over \$161.00***</u>	
<u>OLD</u>	<u>NEW</u>	<u>OLD</u>	<u>NEW</u>
4.99%	5.02%	7.49%	7.54%

\* For those employees for whom the County pays one-half of the employee's share, the above rates will be divided by a factor of two. (See "Half" Rate Table).

\*\* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

\*\*\* Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)  
MISCELLANEOUS (TIER 4) MEMBERS EMPLOYEE CONTRIBUTION RATES ("HALF" RATES)  
COUNTY RATES**

Actuarial Valuation : 6/30/2011  
(based on Interest Assumption Rate of 7.75% per annum and 5.65% salary scale assumptions.)  
C.O.L. Factor: 0.1578

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2012**

Rates indicated are for employees for whom County or District pays one-half of the employee's share. \*

Rates indicated are for those employees contributing both to SCERS and to Social Security. \*\*

<u>First \$161.00*** of Biweekly Compensation</u>		<u>Excess Biweekly Compensation over \$161.00***</u>	
<u>OLD</u>	<u>NEW</u>	<u>OLD</u>	<u>NEW</u>
2.50%	2.51%	3.75%	3.77%

\* For those employees who are contributing on the full rate basis, the above rates will be multiplied by a factor of two. (See "Full" Rate Table.)

\*\* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

\*\*\* Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)  
MISCELLANEOUS (TIER 5) MEMBERS EMPLOYEE CONTRIBUTION RATES ("FULL" RATES)  
COUNTY RATES**

Actuarial Valuation : 6/30/2011  
(based on Interest Assumption Rate of 7.75% per annum and 5.65% salary scale assumptions.)  
C.O.L. Factor: 0.1962

**EFFECTIVE JANUARY 1, 2013**

Contribution Rate to be Applied to the Entire Compensation

<u>OLD</u>	<u>NEW</u>
N/A	7.70%

Rates indicated are for employees paying their "full" share. For those employees for whom the County pays one-half of the employee's share, the above rates. will be divided by a factor of two. (See "Half" Rate Table).

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)**  
**MISCELLANEOUS (TIER 5) MEMBERS EMPLOYEE CONTRIBUTION RATES ("HALF" RATES)**  
COUNTY RATES

Actuarial Valuation : 6/30/2011  
(based on Interest Assumption Rate of 7.75% per annum and 5.65% salary scale assumptions.)  
C.O.L. Factor: 0.1962

**EFFECTIVE JANUARY 1, 2013**

Contribution Rate to be Applied to the Entire Compensation

<u>OLD</u>	<u>NEW</u>
N/A	3.85%

Rates indicated are for employees for whom County or District pays one-half of the employee's share. For those employees who are contributing on the full rate basis, the above rates will be multiplied by a factor of two. (See "Full" Rate Table.)

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)  
SAFETY (TIER 1) MEMBERS EMPLOYEE CONTRIBUTION RATES ("FULL" RATES)  
COUNTY & DISTRICT RATES**

Actuarial Valuation : 6/30/2011  
(based on Interest Assumption Rate of 7.75% per annum and 5.65% salary scale assumptions.)  
C.O.L. Factor: 0.4902

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2012**

Rates indicated are for employees paying their "full" share. \*

Rates indicated are for those employees contributing both to SCERS and to Social Security. \*\*

Entry Age	First \$161.00*** of Biweekly Compensation		Excess Biweekly Compensation over \$161.00***		Entry Age	First \$161.00*** of Biweekly Compensation		Excess Biweekly Compensation over \$161.00***	
	OLD	NEW	OLD	NEW		OLD	NEW	OLD	NEW
18	9.27%	9.33%	13.90%	13.99%	34	9.71%	9.79%	14.57%	14.68%
19	9.28%	9.34%	13.91%	14.02%	35	9.78%	9.85%	14.67%	14.78%
20	9.28%	9.34%	13.93%	14.02%	36	9.87%	9.94%	14.80%	14.92%
21	9.28%	9.34%	13.91%	14.01%	37	9.95%	10.03%	14.92%	15.04%
22	9.27%	9.34%	13.90%	14.01%	38	10.04%	10.12%	15.06%	15.17%
23	9.28%	9.34%	13.91%	14.01%	39	10.14%	10.21%	15.20%	15.32%
24	9.28%	9.34%	13.91%	14.02%	40	10.23%	10.30%	15.34%	15.45%
25	9.29%	9.36%	13.94%	14.04%	41	10.32%	10.40%	15.49%	15.60%
26	9.31%	9.38%	13.97%	14.07%	42	10.42%	10.50%	15.63%	15.75%
27	9.34%	9.40%	14.00%	14.11%	43	10.52%	10.60%	15.78%	15.90%
28	9.37%	9.44%	14.06%	14.16%	44	10.63%	10.71%	15.95%	16.06%
29	9.41%	9.48%	14.12%	14.22%	45	10.74%	10.82%	16.11%	16.23%
30	9.46%	9.52%	14.18%	14.29%	46	10.85%	10.92%	16.27%	16.39%
31	9.52%	9.58%	14.27%	14.37%	47	10.97%	11.04%	16.45%	16.57%
32	9.58%	9.64%	14.36%	14.47%	48	11.07%	11.16%	16.61%	16.75%
33	9.64%	9.70%	14.46%	14.56%	49 & Over	11.19%	11.28%	16.79%	16.93%

NOTE: Safety 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, will make a total contribution of 9.48% on the first \$161.00\*\*\* of biweekly salary and 14.22% on the excess salary over \$161.00.\*\*\*

\* For those employees for whom the County or District pays one-half of the employee's share, the above rates will be divided by a factor of two. (See "Half" Rate Table).

\*\* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

\*\*\* Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)  
SAFETY (TIER 1) MEMBERS EMPLOYEE CONTRIBUTION RATES ("HALF" RATES)  
COUNTY & DISTRICT RATES**

Actuarial Valuation : 6/30/2011  
(based on Interest Assumption Rate of 7.75% per annum and 5.65% salary scale assumptions.)  
C.O.L. Factor: 0.4902

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2012**

Rates indicated are for employees for whom County or District pays one-half of the employee's share. \*

Rates indicated are for those employees contributing both to SCERS and to Social Security. \*\*

Entry Age	First \$161.00*** of Biweekly Compensation		Excess Biweekly Compensation over \$161.00***		Entry Age	First \$161.00*** of Biweekly Compensation		Excess Biweekly Compensation over \$161.00***	
	OLD	NEW	OLD	NEW		OLD	NEW	OLD	NEW
18	4.64%	4.67%	6.95%	7.00%	34	4.86%	4.90%	7.29%	7.34%
19	4.64%	4.67%	6.96%	7.01%	35	4.89%	4.93%	7.34%	7.39%
20	4.64%	4.67%	6.97%	7.01%	36	4.94%	4.97%	7.40%	7.46%
21	4.64%	4.67%	6.96%	7.01%	37	4.98%	5.02%	7.46%	7.52%
22	4.64%	4.67%	6.95%	7.01%	38	5.02%	5.06%	7.53%	7.59%
23	4.64%	4.67%	6.96%	7.01%	39	5.07%	5.11%	7.60%	7.66%
24	4.64%	4.67%	6.96%	7.01%	40	5.12%	5.15%	7.67%	7.73%
25	4.65%	4.68%	6.97%	7.02%	41	5.16%	5.20%	7.75%	7.80%
26	4.66%	4.69%	6.99%	7.04%	42	5.21%	5.25%	7.82%	7.88%
27	4.67%	4.70%	7.00%	7.06%	43	5.26%	5.30%	7.89%	7.95%
28	4.69%	4.72%	7.03%	7.08%	44	5.32%	5.36%	7.98%	8.03%
29	4.71%	4.74%	7.06%	7.11%	45	5.37%	5.41%	8.06%	8.12%
30	4.73%	4.76%	7.09%	7.15%	46	5.43%	5.46%	8.14%	8.20%
31	4.76%	4.79%	7.14%	7.19%	47	5.49%	5.52%	8.23%	8.29%
32	4.79%	4.82%	7.18%	7.24%	48	5.54%	5.58%	8.31%	8.38%
33	4.82%	4.85%	7.23%	7.28%	49 & Over	5.60%	5.64%	8.40%	8.47%

NOTE: Safety 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, will make a total contribution of 4.74% on the first \$161.00\*\*\* of biweekly salary and 7.11% on the excess salary over \$161.00.\*\*\*

\* For those employees who are contributing on the full rate basis, the above rates will be multiplied by a factor of two. (See "Full" Rate Table.)

\*\* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

\*\*\* Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)  
SAFETY (TIER 2) MEMBERS EMPLOYEE CONTRIBUTION RATES ("FULL" RATES)  
COUNTY & DISTRICT RATES**

Actuarial Valuation : 6/30/2011  
(based on Interest Assumption Rate of 7.75% per annum and 5.65% salary scale assumptions.)  
C.O.L. Factor: 0.2767

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2012**

Rates indicated are for employees paying their "full" share. \*

Rates indicated are for those employees contributing both to SCERS and to Social Security. \*\*

<u>First \$161.00*** of Biweekly Compensation</u>		<u>Excess Biweekly Compensation over \$161.00***</u>	
<u>OLD</u>	<u>NEW</u>	<u>OLD</u>	<u>NEW</u>
7.70%	7.70%	11.55%	11.55%

\* For those employees for whom the County or District pays one-half of the employee's share, the above rates will be divided by a factor of two. (See "Half" Rate Table).

\*\* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

\*\*\* Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)  
SAFETY (TIER 2) MEMBERS EMPLOYEE CONTRIBUTION RATES ("HALF" RATES)  
COUNTY & DISTRICT RATES**

Actuarial Valuation : 6/30/2011  
(based on Interest Assumption Rate of 7.75% per annum and 5.65% salary scale assumptions.)  
C.O.L. Factor: 0.2767

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2012**

Rates indicated are for employees for whom County or District pays one-half of the employee's share. \*

Rates indicated are for those employees contributing both to SCERS and to Social Security. \*\*

<u>First \$161.00*** of Biweekly Compensation</u>		<u>Excess Biweekly Compensation over \$161.00***</u>	
<u>OLD</u>	<u>NEW</u>	<u>OLD</u>	<u>NEW</u>
3.85%	3.85%	5.78%	5.78%

\* For those employees who are contributing on the full rate basis, the above rates will be multiplied by a factor of two. (See "Full" Rate Table.)

\*\* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

\*\*\* Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).



**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)  
SAFETY (TIER 3) MEMBERS EMPLOYEE CONTRIBUTION RATES ("FULL" RATES)  
COUNTY RATES**

Actuarial Valuation : 6/30/2011  
(based on Interest Assumption Rate of 7.75% per annum and 5.65% salary scale assumptions.)  
C.O.L. Factor: 0.2468

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2012**

Rates indicated are for employees paying their "full" share. \*

Rates indicated are for those employees contributing both to SCERS and to Social Security. \*\*

<u>First \$161.00*** of Biweekly Compensation</u>		<u>Excess Biweekly Compensation over \$161.00***</u>	
<u>OLD</u>	<u>NEW</u>	<u>OLD</u>	<u>NEW</u>
7.55%	7.52%	11.32%	11.28%

\* For those employees for whom the County pays one-half of the employee's share, the above rates will be divided by a factor of two. (See "Half" Rate Table).

\*\* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

\*\*\* Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)  
SAFETY (TIER 3) MEMBERS EMPLOYEE CONTRIBUTION RATES ("HALF" RATES)  
COUNTY RATES**

Actuarial Valuation : 6/30/2011  
(based on Interest Assumption Rate of 7.75% per annum and 5.65% salary scale assumptions.)  
C.O.L. Factor: 0.2468

**EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2012**

Rates indicated are for employees for whom County or District pays one-half of the employee's share. \*

Rates indicated are for those employees contributing both to SCERS and to Social Security. \*\*

<u>First \$161.00*** of Biweekly Compensation</u>		<u>Excess Biweekly Compensation over \$161.00***</u>	
<u>OLD</u>	<u>NEW</u>	<u>OLD</u>	<u>NEW</u>
3.78%	3.76%	5.66%	5.64%

\* For those employees who are contributing on the full rate basis, the above rates will be multiplied by a factor of two. (See "Full" Rate Table.)

\*\* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

\*\*\* Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)  
SAFETY (TIER 4) MEMBERS EMPLOYEE CONTRIBUTION RATES ("FULL" RATES)  
COUNTY RATES**

Actuarial Valuation : 6/30/2011  
(based on Interest Assumption Rate of 7.75% per annum and 5.65% salary scale assumptions.)  
C.O.L. Factor: 0.2384

**EFFECTIVE JANUARY 1, 2013**

Contribution Rate to be Applied to the Entire Compensation

<u>OLD</u>	<u>NEW</u>
N/A	12.26%

Rates indicated are for employees paying their "full" share. For those employees for whom the County pays one-half of the employee's share, the above rates will be divided by a factor of two. (See "Half" Rate Table).

**SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)  
SAFETY (TIER 4) MEMBERS EMPLOYEE CONTRIBUTION RATES ("HALF" RATES)  
COUNTY RATES**

Actuarial Valuation : 6/30/2011  
(based on Interest Assumption Rate of 7.75% per annum and 5.65% salary scale assumptions.)  
C.O.L. Factor: 0.2384

**EFFECTIVE JANUARY 1, 2013**

Contribution Rate to be Applied to the Entire Compensation

<u>OLD</u>	<u>NEW</u>
N/A	6.13%

Rates indicated are for employees for whom County or District pays one-half of the employee's share. For those employees who are contributing on the full rate basis, the above rates will be multiplied by a factor of two. (See "Full" Rate Table.)