



SUPERIOR COURT AND SPECIAL DISTRICTS
FY 2024-2025 and FY 2023-24 EMPLOYER CONTRIBUTION RATES
Effective First Full Pay Period in July 2024

Actuarial Valuation Date: June 30, 2023

SUPERIOR COURT

Miscellaneous

All Members

	Tier 1		Tier 2		Tier 3		Tier 5	
	FY 2024-25	FY 2023-24						
Basic	24.31%	22.56%	22.36%	22.66%	24.14%	25.44%	18.57%	19.40%
COLA	5.94%	4.45%	1.70%	1.52%	3.86%	3.78%	3.36%	3.27%
Total	30.25%	27.01%	24.06%	24.18%	28.00%	29.22%	21.93%	22.67%

SPECIAL DISTRICTS

Miscellaneous

Fair Oaks Cemetery and Galt-Arno Cemetery Districts

	Tier 3		Tier 5	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Basic	27.27%	28.93%	21.70%	22.89%
COLA	4.35%	4.25%	3.85%	3.74%
Total	31.62%	33.18%	25.55%	26.63%

Orangevale Recreation and Park District

	Tier 3		Tier 5	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Basic	26.28%	27.30%	25.41%	26.30%
COLA	4.89%	4.62%	4.45%	4.20%
Total	31.17%	31.92%	29.86%	30.50%

Rio Linda Elverta Recreation and Parks District

	Tier 5	
	FY 2024-25	FY 2023-24
Basic	9.69%	9.45%
COLA	1.94%	1.92%
Total	11.63%	11.37%

All Other Districts

	Tier 3		Tier 5	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Basic	30.98%	32.34%	25.41%	26.30%
COLA	4.95%	4.71%	4.45%	4.20%
Total	35.93%	37.05%	29.86%	30.50%



SUPERIOR COURT
FY 2024-25 and FY 2023-24 MISCELLANEOUS MEMBER CONTRIBUTION RATES
Effective First Full Pay Period in July 2024

Actuarial Valuation Date: June 30, 2023

Miscellaneous Tier 1
COLA Factor: 0.6875

Entry Age ⁽²⁾	Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Entry Age ⁽²⁾	Low Rate ⁽¹⁾		High Rate ⁽¹⁾	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24		FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
16	3.73%	3.61%	5.59%	5.41%	38	5.12%	4.97%	7.68%	7.45%
17	3.78%	3.66%	5.67%	5.49%	39	5.20%	5.05%	7.80%	7.58%
18	3.83%	3.72%	5.75%	5.58%	40	5.28%	5.13%	7.93%	7.69%
19	3.88%	3.76%	5.82%	5.64%	41	5.38%	5.20%	8.07%	7.81%
20	3.94%	3.82%	5.91%	5.72%	42	5.47%	5.28%	8.20%	7.92%
21	4.00%	3.87%	5.99%	5.81%	43	5.56%	5.36%	8.34%	8.04%
22	4.05%	3.92%	6.08%	5.89%	44	5.63%	5.43%	8.45%	8.15%
23	4.12%	3.99%	6.18%	5.99%	45	5.72%	5.52%	8.57%	8.28%
24	4.17%	4.05%	6.26%	6.07%	46	5.79%	5.60%	8.69%	8.40%
25	4.24%	4.10%	6.35%	6.15%	47	5.87%	5.66%	8.81%	8.50%
26	4.29%	4.15%	6.43%	6.23%	48	5.96%	5.72%	8.93%	8.59%
27	4.35%	4.22%	6.53%	6.33%	49	6.01%	5.79%	9.01%	8.68%
28	4.41%	4.28%	6.62%	6.41%	50	6.02%	5.79%	9.03%	8.69%
29	4.48%	4.34%	6.72%	6.51%	51	5.99%	5.76%	8.99%	8.64%
30	4.54%	4.41%	6.82%	6.61%	52	5.96%	5.72%	8.94%	8.59%
31	4.61%	4.48%	6.92%	6.71%	53	5.91%	5.69%	8.86%	8.54%
32	4.68%	4.54%	7.02%	6.81%	54	5.86%	5.66%	8.78%	8.50%
33	4.74%	4.60%	7.12%	6.90%	55	5.86%	5.66%	8.78%	8.50%
34	4.81%	4.67%	7.22%	7.00%	56	5.86%	5.66%	8.78%	8.50%
35	4.88%	4.74%	7.32%	7.12%	57	5.86%	5.66%	8.78%	8.50%
36	4.96%	4.81%	7.44%	7.22%	58	5.86%	5.66%	8.78%	8.50%
37	5.04%	4.89%	7.56%	7.33%	59 & over	5.86%	5.66%	8.78%	8.50%

⁽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.



SUPERIOR COURT
FY 2024-25 and FY 2023-24 MISCELLANEOUS MEMBER CONTRIBUTION RATES
(CONTINUED)
Effective First Full Pay Period in July 2024

Actuarial Valuation Date: June 30, 2023

Miscellaneous Tier 2				Miscellaneous Tier 3				Miscellaneous Tier 5	
COLA Factor: None				COLA Factor: 0.4325				COLA Factor: 0.2091	
Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Low Rate ⁽¹⁾		High Rate ⁽¹⁾			
FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24	FY 2024-25(2)	FY 2023-24
2.78%	2.77%	4.17%	4.16%	3.98%	3.99%	5.97%	5.99%	9.60%	9.90%

⁽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 2024, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$151,446 for members contributing to Social Security and \$181,734 for members not contributing to Social Security.



FAIR OAKS CEMETERY AND GALT-ARNO CEMETERY DISTRICTS
FY 2024-25 and FY 2023-24 MISCELLANEOUS MEMBER CONTRIBUTION RATES
Effective First Full Pay Period in July 2024

Actuarial Valuation Date: June 30, 2023

Miscellaneous Tier 3				Miscellaneous Tier 5			
COLA Factor: 0.4325				COLA Factor: 0.2091			
Low Rate ⁽¹⁾		High Rate ⁽¹⁾					
FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24	FY 2024-25⁽²⁾	FY 2023-24		
3.98%	3.99%	5.97%	5.99%	9.60%	9.90%		

⁽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 2024, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$151,446 for members contributing to Social Security and \$181,734 for members not contributing to Social Security.



**ORANGEVALE RECREATION AND PARK DISTRICT
 FY 2024-25 and FY 2023-24 MISCELLANEOUS MEMBER CONTRIBUTION RATES
 Effective First Full Pay Period in July 2024**

Actuarial Valuation Date: June 30, 2023

Miscellaneous Tier 3				Miscellaneous Tier 5			
COLA Factor: 0.4325				COLA Factor: 0.2091			
Low Rate ⁽¹⁾		High Rate ⁽¹⁾					
FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24	FY 2024-25⁽²⁾		FY 2023-24	
7.21%	7.49%	10.81%	11.23%	9.60%		9.90%	

⁽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 2024, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$151,446 for members contributing to Social Security and \$181,734 for members not contributing to Social Security.



RIO LINDA ELVERTA RECREATION AND PARKS DISTRICT
FY 2024-25 and FY 2023-24 MISCELLANEOUS MEMBER CONTRIBUTION RATES
Effective First Full Pay Period in July 2024

Actuarial Valuation Date: June 30, 2023

Miscellaneous Tier 5

COLA Factor: 0.2091

<u>FY 2024-25⁽¹⁾</u>	<u>FY 2023-24</u>
9.60%	9.90%

⁽¹⁾ Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2024, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$151,446 for members contributing to Social Security and \$181,734 for members not contributing to Social Security.



ALL OTHER SPECIAL DISTRICTS⁽¹⁾
FY 2024-25 and FY 2023-24 MISCELLANEOUS MEMBER CONTRIBUTION RATES
Effective First Full Pay Period in July 2024

Actuarial Valuation Date: June 30, 2023

Miscellaneous Tier 3				Miscellaneous Tier 5			
COLA Factor: 0.4325				COLA Factor: 0.2091			
Low Rate⁽²⁾		High Rate⁽²⁾		FY 2024-25⁽³⁾		FY 2023-24	
FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24	FY 2024-25⁽³⁾	FY 2023-24	FY 2024-25⁽³⁾	FY 2023-24
3.98%	3.99%	5.97%	5.99%	9.60%	9.90%		

⁽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⁾ Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2024, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$151,446 for members contributing to Social Security and \$181,734 for members not contributing to Social Security.