



SACRAMENTO COUNTY AND ELECTED OFFICIALS
FY 2026-2027 and FY 2025-2026 EMPLOYER CONTRIBUTION RATES
Effective First Full Pay Period in July 2026

Actuarial Valuation Date: June 30, 2025

MISCELLANEOUS MEMBERS

All Rep Units

	Tier 1		Tier 2		Tier 3		Tier 4		Tier 5	
	FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26
Basic	16.15%	19.15%	17.81%	18.42%	18.58%	19.10%	18.47%	18.88%	17.70%	18.20%
COLA	2.89%	4.17%	0.78%	1.22%	2.87%	3.32%	2.69%	3.11%	2.43%	2.88%
Total	19.04%	23.32%	18.59%	19.64%	21.45%	22.42%	21.16%	21.99%	20.13%	21.08%

SAFETY MEMBERS

All Rep Units

	Tier 1		Tier 2		Tier 3		Tier 4	
	FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26
Basic	51.93%	52.38%	45.87%	46.02%	45.26%	45.63%	40.73%	41.05%
COLA	12.08%	13.35%	9.29%	10.12%	8.96%	9.83%	7.68%	8.54%
Total	64.01%	65.73%	55.16%	56.14%	54.22%	55.46%	48.41%	49.59%



SACRAMENTO COUNTY AND ELECTED OFFICIALS
FY 2026-2027 and FY 2025-26 MEMBER CONTRIBUTION RATES
Effective First Full Pay Period in July 2026

Actuarial Valuation Date: June 30, 2025

Miscellaneous Tier 1				
COLA Factor: 0.4918				
All Rep Units				
Entry Age ⁽²⁾	Low Rate ⁽¹⁾		High Rate ⁽¹⁾	
	FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26
16	4.67%	6.81%	7.01%	10.22%
17	4.72%	6.87%	7.08%	10.30%
18	4.77%	6.93%	7.16%	10.39%
19	4.81%	6.97%	7.22%	10.46%
20	4.86%	7.03%	7.29%	10.54%
21	4.91%	7.08%	7.37%	10.62%
22	4.96%	7.14%	7.44%	10.71%
23	5.02%	7.21%	7.53%	10.81%
24	5.07%	7.27%	7.60%	10.90%
25	5.12%	7.32%	7.68%	10.98%
26	5.17%	7.37%	7.75%	11.06%
27	5.23%	7.45%	7.84%	11.17%
28	5.28%	7.50%	7.92%	11.25%
29	5.34%	7.57%	8.01%	11.35%
30	5.40%	7.63%	8.10%	11.45%
31	5.46%	7.70%	8.19%	11.55%
32	5.52%	7.77%	8.28%	11.65%
33	5.58%	7.84%	8.37%	11.76%
34	5.63%	7.91%	8.45%	11.86%
35	5.69%	7.97%	8.54%	11.96%
36	5.77%	8.05%	8.65%	12.08%
37	5.83%	8.13%	8.75%	12.20%
38	5.91%	8.21%	8.86%	12.31%
39	5.97%	8.29%	8.96%	12.43%
40	6.05%	8.38%	9.08%	12.57%
41	6.13%	8.47%	9.20%	12.70%
42	6.21%	8.56%	9.32%	12.84%
43	6.29%	8.65%	9.44%	12.97%
44	6.36%	8.73%	9.54%	13.09%
45	6.43%	8.81%	9.65%	13.21%
46	6.50%	8.89%	9.75%	13.33%
47	6.57%	8.97%	9.86%	13.45%
48	6.64%	9.04%	9.96%	13.56%
49	6.69%	9.10%	10.04%	13.65%
50	6.70%	9.11%	10.05%	13.66%
51	6.68%	9.09%	10.02%	13.63%
52	6.65%	9.05%	9.98%	13.58%
53	6.60%	9.00%	9.90%	13.50%
54	6.55%	8.94%	9.83%	13.41%
55	6.55%	8.94%	9.83%	13.41%
56	6.55%	8.94%	9.83%	13.41%
57	6.55%	8.94%	9.83%	13.41%
58	6.55%	8.94%	9.83%	13.41%
59 & over	6.55%	8.94%	9.83%	13.41%

⁽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 2026-27 and FY 2025-26 MEMBER CONTRIBUTION RATES
Effective First Full Pay Period in July 2026

Actuarial Valuation Date: June 30, 2025

Miscellaneous Tier 2					Miscellaneous Tier 3				Miscellaneous Tier 4				Miscellaneous Tier 5	
COLA Factor: None					COLA Factor: 0.4517				COLA Factor: 0.2322				COLA Factor: 0.2094	
Low Rate ⁽¹⁾		High Rate ⁽¹⁾			Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Low Rate ⁽¹⁾		High Rate ⁽¹⁾			
FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26		FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26
All Rep Units	5.39%	5.49%	8.09%	8.23%	7.17%	7.20%	10.75%	10.80%	6.96%	6.90%	10.44%	10.35%	9.53%	9.56%

⁽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 2026, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$159,733 for members contributing to Social Security and \$191,679 for members not contributing to Social Security.



SACRAMENTO COUNTY AND ELECTED OFFICIALS
FY 2026-27 and FY 2025-26 SAFETY MEMBER CONTRIBUTION RATES
 Effective First Full Pay Period in July 2026

Actuarial Valuation Date: June 30, 2025

Safety Tier 1				
COLA Factor: 0.3525				
All Rep Units				
Entry Age ⁽²⁾	Low Rate ⁽¹⁾		High Rate ⁽¹⁾	
	FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26
18	13.29%	13.33%	19.93%	19.99%
19	13.36%	13.40%	20.04%	20.10%
20	13.43%	13.47%	20.15%	20.21%
21	13.51%	13.55%	20.26%	20.32%
22	13.57%	13.62%	20.36%	20.43%
23	13.66%	13.70%	20.49%	20.55%
24	13.73%	13.77%	20.59%	20.66%
25	13.81%	13.86%	20.72%	20.79%
26	13.89%	13.94%	20.84%	20.91%
27	13.97%	14.02%	20.96%	21.03%
28	14.06%	14.11%	21.09%	21.17%
29	14.15%	14.20%	21.22%	21.30%
30	14.24%	14.30%	21.36%	21.45%
31	14.33%	14.39%	21.50%	21.59%
32	14.43%	14.49%	21.65%	21.74%
33	14.53%	14.59%	21.80%	21.89%
34	14.64%	14.71%	21.96%	22.06%
35	14.72%	14.79%	22.08%	22.18%
36	14.81%	14.88%	22.22%	22.32%
37	14.91%	14.98%	22.37%	22.47%
38	15.01%	15.08%	22.51%	22.62%
39	15.13%	15.20%	22.69%	22.80%
40	15.23%	15.30%	22.84%	22.95%
41	15.31%	15.39%	22.96%	23.08%
42	15.38%	15.46%	23.07%	23.19%
43	15.43%	15.51%	23.15%	23.27%
44	15.48%	15.56%	23.22%	23.34%
45	15.44%	15.52%	23.16%	23.28%
46	15.36%	15.44%	23.04%	23.16%
47	15.26%	15.34%	22.89%	23.01%
48	15.15%	15.23%	22.73%	22.84%
49 & Over	14.99%	15.06%	22.49%	22.59%

⁽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 2026-27 and FY 2025-26 SAFETY MEMBER CONTRIBUTION RATES (CONTINUED)
Effective First Full Pay Period in July 2026

Actuarial Valuation : June 30, 2025

Safety Tier 2					Safety Tier 3				Safety Tier 4	
COLA Factor: 0.3967					COLA Factor: 0.3716				COLA Factor: 0.2746	
Low Rate ⁽¹⁾		High Rate ⁽¹⁾			Low Rate ⁽¹⁾		High Rate ⁽¹⁾			
FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26		FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26
All Rep Units	13.95%	13.95%	20.92%	20.93%	13.54%	13.59%	20.31%	20.39%	14.62%	14.64%

⁽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 2026, the annual pensionable compensation limit for Safety Tier 4 members are \$159,733 for members contributing to Social Security and \$191,679 for members not contributing to Social Security.