



FY 2026-27 and FY 2025-26 EMPLOYER CONTRIBUTION RATES

Sacramento County and Elected Officials

MISCELLANEOUS

	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
Normal Cost	8.44%	11.80%	7.99%	8.12%	10.85%	10.90%	10.56%	10.47%	9.53%	9.56%
UAAL	10.60%	11.52%	10.60%	11.52%	10.60%	11.52%	10.60%	11.52%	10.60%	11.52%
Total	19.04%	23.32%	18.59%	19.64%	21.45%	22.42%	21.16%	21.99%	20.13%	21.08%

SAFETY

	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
Normal Cost	30.22%	30.78%	21.37%	21.19%	20.43%	20.51%	14.62%	14.64%
UAAL	33.79%	34.95%	33.79%	34.95%	33.79%	34.95%	33.79%	34.95%
Total	64.01%	65.73%	55.16%	56.14%	54.22%	55.46%	48.41%	49.59%

SacSewer

MISCELLANEOUS

	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
Normal Cost	11.61%	11.60%	14.33%	14.57%	10.06%	10.27%	9.28%	9.47%
UAAL	11.27%	11.49%	11.27%	11.49%	11.27%	11.49%	11.27%	11.49%
Total	22.88%	23.09%	25.60%	26.06%	21.33%	21.76%	20.55%	20.96%

Superior Court

MISCELLANEOUS

	Tier 1		Tier 2		Tier 3		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
Normal Cost	10.48%	16.36%	11.84%	12.15%	15.48%	15.58%	9.53%	9.56%
UAAL	10.56%	11.49%	10.56%	11.49%	10.56%	11.49%	10.56%	11.49%
Total	21.04%	27.85%	22.40%	23.64%	26.04%	27.07%	20.09%	21.05%

Special Districts

MISCELLANEOUS

Galt-Arno Cemetery and Fair Oaks Cemetery Districts

	Tier 3		Tier 5	
	FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26
Normal Cost	15.48%	15.58%	9.53%	9.56%
UAAL	13.69%	14.57%	13.69%	14.57%
Total	29.17%	30.15%	23.22%	24.13%

Orangevale Recreation and Park District

	Tier 3		Tier 5	
	FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26
Normal Cost	10.85%	10.90%	9.53%	9.56%
UAAL	17.70%	18.80%	17.70%	18.80%
Total	28.55%	29.70%	27.23%	28.36%

Rio Linda Elverta Recreation and Park District

	Tier 5	
	FY 2026-27	FY 2025-26
Normal Cost	9.53%	9.56%
UAAL	1.15%	1.81%
Total	10.68%	11.37%

All Other Districts

Tier 3	Tier 5
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Normal Cost
UAAL
Total

FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26
15.48%	15.58%	9.53%	9.56%
17.70%	18.80%	17.70%	18.80%
33.18%	34.38%	27.23%	28.36%