



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

Sacramento County and Elected Officials

MISCELLANEOUS

All	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
	8.54%	11.96%	8.09%	8.23%	10.75%	10.80%	10.44%	10.35%	9.53%	9.56%

SAFETY

All	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
	21.22%	21.30%	20.92%	20.93%	20.31%	20.39%	14.62%	14.64%

SacSewer

MISCELLANEOUS

All	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
	4.75%	4.75%	6.91%	6.93%	9.94%	10.15%	9.28%	9.47%

Superior Court

MISCELLANEOUS

All	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
	6.47%	7.33%	4.17%	4.17%	6.05%	6.05%	9.53%	9.56%

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
	6.05%	6.05%	9.53%	9.56%
Orangevale Recreation and Park District	Tier 3		Tier 5	
	FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26
	10.75%	10.80%	9.53%	9.56%
Rio Linda Elverta Recreation and Park District	Tier 5			
	FY 2026-27	FY 2025-26		
	9.53%	9.56%		
All Other Districts	Tier 3		Tier 5	
	FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26
	6.05%	6.05%	9.53%	9.56%

Notes:

For legacy tiers (Miscellaneous tiers 1, 2, 3, and 4 and Safety tiers 1, 2, and 3), member rates shown are for bi-weekly salary in excess of \$161 (or monthly salary in excess of \$350). For PEPRA tiers (Miscellaneous tier 5 and Safety tier 4), member rates shown are for the total bi-weekly salary.

* Members who enter prior to 1/1/1975 contribute on the basis of their actual entry age and all others contribute based on the basis of a single entry age of 35 for Miscellaneous members and age of 29 for Safety members.