



SACRAMENTO AREA SEWER DISTRICT
FY 2026-2027 and FY 2025-26 EMPLOYER CONTRIBUTION RATES
Effective First Full Pay Period in July 2026

Actuarial Valuation Date: June 30, 2025

MISCELLANEOUS MEMBERS

All Rep Units

	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
Basic	21.58%	21.88%	22.23%	22.75%	18.22%	18.69%	17.62%	18.08%
COLA	1.30%	1.21%	3.37%	3.31%	3.11%	3.07%	2.93%	2.88%
Total	22.88%	23.09%	25.60%	26.06%	21.33%	21.76%	20.55%	20.96%



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Miscellaneous Tier 2					Miscellaneous Tier 3				Miscellaneous Tier 4				Miscellaneous Tier 5	
COLA Factor: None					COLA Factor: 0.3683				COLA Factor: 0.1918				COLA Factor: 0.2131	
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	3.17%	3.17%	4.75%	4.75%	4.61%	4.62%	6.91%	6.93%	6.63%	6.77%	9.94%	10.15%	9.28%	9.47%

⁽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.