



**SUPERIOR COURT AND SPECIAL DISTRICTS**  
**FY 2023-2024 and FY 2022-23 EMPLOYER CONTRIBUTION RATES**  
**Effective First Full Pay Period in July 2023**

Actuarial Valuation Date: June 30, 2022

**SUPERIOR COURT**

**Miscellaneous**

**All Members**

	Tier 1		Tier 2		Tier 3		Tier 5	
	FY 2023-24	FY 2022-23						
Basic	22.56%	24.12%	22.66%	24.01%	25.44%	25.89%	19.40%	19.85%
COLA	4.45%	4.98%	1.52%	1.77%	3.78%	4.03%	3.27%	3.54%
<b>Total</b>	<b>27.01%</b>	<b>29.10%</b>	<b>24.18%</b>	<b>25.78%</b>	<b>29.22%</b>	<b>29.92%</b>	<b>22.67%</b>	<b>23.39%</b>

**SPECIAL DISTRICTS**

**Miscellaneous**

**Fair Oaks Cemetery and Galt-Arno Cemetery Districts**

	Tier 3		Tier 5	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Basic	28.93%	29.80%	22.89%	23.76%
COLA	4.25%	4.63%	3.74%	4.14%
<b>Total</b>	<b>33.18%</b>	<b>34.43%</b>	<b>26.63%</b>	<b>27.90%</b>

**Orangevale Recreation and Park District**

	Tier 3		Tier 5	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Basic	27.30%	27.90%	26.30%	26.92%
COLA	4.62%	5.04%	4.20%	4.62%
<b>Total</b>	<b>31.92%</b>	<b>32.94%</b>	<b>30.50%</b>	<b>31.54%</b>

**Rio Linda Elverta Recreation and Parks District**

	Tier 5	
	FY 2023-24	FY 2022-23
Basic	9.45%	10.00%
COLA	1.92%	2.04%
<b>Total</b>	<b>11.37%</b>	<b>12.04%</b>

**All Other Districts**

	Tier 3		Tier 5	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Basic	32.34%	32.96%	26.30%	26.92%
COLA	4.71%	5.11%	4.20%	4.62%
<b>Total</b>	<b>37.05%</b>	<b>38.07%</b>	<b>30.50%</b>	<b>31.54%</b>



**SUPERIOR COURT**  
**FY 2023-24 and FY 2022-23 MISCELLANEOUS MEMBER CONTRIBUTION RATES**  
**Effective First Full Pay Period in July 2023**

Actuarial Valuation Date: June 30, 2022

**Miscellaneous Tier 1**  
**COLA Factor: 0.6400**

Entry Age <sup>(2)</sup>	Low Rate <sup>(1)</sup>		High Rate <sup>(1)</sup>		Entry Age <sup>(2)</sup>	Low Rate <sup>(1)</sup>		High Rate <sup>(1)</sup>	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23		FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
16	3.61%	3.50%	5.41%	5.25%	38	4.97%	4.82%	7.45%	7.23%
17	3.66%	3.55%	5.49%	5.33%	39	5.05%	4.90%	7.58%	7.35%
18	3.72%	3.61%	5.58%	5.41%	40	5.13%	4.98%	7.69%	7.47%
19	3.76%	3.65%	5.64%	5.48%	41	5.20%	5.05%	7.81%	7.58%
20	3.82%	3.71%	5.72%	5.56%	42	5.28%	5.13%	7.92%	7.69%
21	3.87%	3.76%	5.81%	5.64%	43	5.36%	5.20%	8.04%	7.80%
22	3.92%	3.80%	5.89%	5.71%	44	5.43%	5.27%	8.15%	7.91%
23	3.99%	3.87%	5.99%	5.81%	45	5.52%	5.36%	8.28%	8.04%
24	4.05%	3.93%	6.07%	5.89%	46	5.60%	5.43%	8.40%	8.15%
25	4.10%	3.98%	6.15%	5.97%	47	5.66%	5.50%	8.50%	8.25%
26	4.15%	4.03%	6.23%	6.05%	48	5.72%	5.56%	8.59%	8.34%
27	4.22%	4.09%	6.33%	6.14%	49	5.79%	5.62%	8.68%	8.42%
28	4.28%	4.15%	6.41%	6.22%	50	5.79%	5.62%	8.69%	8.44%
29	4.34%	4.22%	6.51%	6.32%	51	5.76%	5.59%	8.64%	8.39%
30	4.41%	4.28%	6.61%	6.42%	52	5.72%	5.56%	8.59%	8.34%
31	4.48%	4.34%	6.71%	6.51%	53	5.69%	5.52%	8.54%	8.29%
32	4.54%	4.41%	6.81%	6.61%	54	5.66%	5.50%	8.50%	8.25%
33	4.60%	4.47%	6.90%	6.70%	55	5.66%	5.50%	8.50%	8.25%
34	4.67%	4.54%	7.00%	6.80%	56	5.66%	5.50%	8.50%	8.25%
<b>35</b>	<b>4.74%</b>	<b>4.60%</b>	<b>7.12%</b>	<b>6.91%</b>	57	5.66%	5.50%	8.50%	8.25%
36	4.81%	4.66%	7.22%	7.00%	58	5.66%	5.50%	8.50%	8.25%
37	4.89%	4.75%	7.33%	7.12%	59 & over	5.66%	5.50%	8.50%	8.25%

<sup>(1)</sup> 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.

<sup>(2)</sup> 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 2023-24 and FY 2022-23 MISCELLANEOUS MEMBER CONTRIBUTION RATES**  
**(CONTINUED)**  
**Effective First Full Pay Period in July 2023**

Actuarial Valuation Date: June 30, 2022

<b>Miscellaneous Tier 2</b>				<b>Miscellaneous Tier 3</b>				<b>Miscellaneous Tier 5</b>	
COLA Factor: None				COLA Factor: 0.4397				COLA Factor: 0.2147	
<b>Low Rate <sup>(1)</sup></b>		<b>High Rate <sup>(1)</sup></b>		<b>Low Rate <sup>(1)</sup></b>		<b>High Rate <sup>(1)</sup></b>			
<b>FY 2023-24</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2022-23</b>	<b>FY 2023-24(2)</b>	<b>FY 2022-23</b>
2.77%	2.77%	4.16%	4.16%	3.99%	4.00%	5.99%	6.00%	9.90%	10.02%

<sup>(1)</sup> 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.

<sup>(2)</sup> Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2023, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$134,974 for members contributing to Social Security and \$161,969 for members not contributing to Social Security.



**FAIR OAKS CEMETERY AND GALT-ARNO CEMETERY DISTRICTS**  
**FY 2023-24 and FY 2022-23 MISCELLANEOUS MEMBER CONTRIBUTION RATES**  
**Effective First Full Pay Period in July 2023**

Actuarial Valuation Date: June 30, 2022

<b>Miscellaneous Tier 3</b>				<b>Miscellaneous Tier 5</b>			
COLA Factor: 0.4397				COLA Factor: 0.2147			
<b>Low Rate <sup>(1)</sup></b>		<b>High Rate <sup>(1)</sup></b>					
<b>FY 2023-24</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2022-23</b>	<b>FY 2023-24<sup>(2)</sup></b>	<b>FY 2022-23</b>		
3.99%	4.00%	5.99%	6.00%	9.90%	10.02%		

<sup>(1)</sup> 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.

<sup>(2)</sup> Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2023, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$134,974 for members contributing to Social Security and \$161,969 for members not contributing to Social Security.



**ORANGEVALE RECREATION AND PARK DISTRICT**  
**FY 2023-24 and FY 2022-23 MISCELLANEOUS MEMBER CONTRIBUTION RATES**  
**Effective First Full Pay Period in July 2023**

Actuarial Valuation Date: June 30, 2022

<b>Miscellaneous Tier 3</b>				<b>Miscellaneous Tier 5</b>			
COLA Factor: 0.4397				COLA Factor: 0.2147			
<b>Low Rate <sup>(1)</sup></b>		<b>High Rate <sup>(1)</sup></b>					
<b>FY 2023-24</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2022-23</b>	<b>FY 2023-24<sup>(2)</sup></b>	<b>FY 2022-23</b>		
7.49%	7.55%	11.23%	11.33%	9.90%	10.02%		

<sup>(1)</sup> 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.

<sup>(2)</sup> Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2023, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$134,974 for members contributing to Social Security and \$161,969 for members not contributing to Social Security.



**RIO LINDA ELVERTA RECREATION AND PARKS DISTRICT  
FY 2023-24 and FY 2022-23 MISCELLANEOUS MEMBER CONTRIBUTION RATES  
Effective First Full Pay Period in July 2023**

Actuarial Valuation Date: June 30, 2022

**Miscellaneous Tier 5**

COLA Factor: 0.2147

<b>FY 2023-24<sup>(1)</sup></b>	<b>FY 2022-23</b>
9.90%	10.02%

<sup>(1)</sup> Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2023, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$134,974 for members contributing to Social Security and \$161,969 for members not contributing to Social Security.



**ALL OTHER SPECIAL DISTRICTS<sup>(1)</sup>**  
**FY 2023-24 and FY 2022-23 MISCELLANEOUS MEMBER CONTRIBUTION RATES**  
**Effective First Full Pay Period in July 2023**

Actuarial Valuation Date: June 30, 2022

<b>Miscellaneous Tier 3</b>				<b>Miscellaneous Tier 5</b>			
COLA Factor: 0.4397				COLA Factor: 0.2147			
<b>Low Rate <sup>(2)</sup></b>		<b>High Rate <sup>(2)</sup></b>		<b>FY 2023-24<sup>(3)</sup></b>		<b>FY 2022-23</b>	
<b>FY 2023-24</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2022-23</b>	<b>FY 2023-24<sup>(3)</sup></b>	<b>FY 2022-23</b>	<b>FY 2023-24<sup>(3)</sup></b>	<b>FY 2022-23</b>
3.99%	4.00%	5.99%	6.01%	9.90%	10.02%		

<sup>(1)</sup> 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.

<sup>(2)</sup> 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.

<sup>(3)</sup> Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2023, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$134,974 for members contributing to Social Security and \$161,969 for members not contributing to Social Security.