



FY 2019-20 EMPLOYER CONTRIBUTION RATES

Sacramento County and Elected Officials

MISCELLANEOUS

All Rep Units

	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Normal Cost	10.66%	8.21%	10.90%	10.39%	9.45%
UAAL	9.53%	9.53%	9.53%	9.53%	9.53%
Total	20.19%	17.74%	20.43%	19.92%	18.98%

SAFETY

All Rep Units

	Tier 1	Tier 2	Tier 3	Tier 4
Normal Cost	25.92%	19.55%	18.64%	15.09%
UAAL	28.76%	28.76%	28.76%	28.76%
Total	54.68%	48.31%	47.40%	43.85%

Superior Court

MISCELLANEOUS

All

	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Normal Cost	13.90%	12.55%	15.91%	NA	9.45%
UAAL	9.50%	9.50%	9.50%	NA	9.50%
Total	23.40%	22.05%	25.41%	NA	18.95%

Special Districts

MISCELLANEOUS

Galt-Arno Cemetery and Fair Oaks Cemetery Districts

	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Normal Cost	NA	NA	15.91%	NA	9.45%
UAAL	NA	NA	14.43%	NA	14.43%
Total	NA	NA	30.34%	NA	23.88%

Orangevale Recreation and Park District

	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Normal Cost	NA	NA	10.90%	NA	9.45%
UAAL	NA	NA	17.77%	NA	17.77%
Total	NA	NA	28.67%	NA	27.22%

Rio Linda Elverta Recreation and Park District

	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Normal Cost	NA	NA	NA	NA	9.45%
UAAL	NA	NA	NA	NA	0.36%
Total	NA	NA	NA	NA	9.81%

All Other Districts

	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Normal Cost	13.90%	NA	15.91%	NA	9.45%
UAAL	17.77%	NA	17.77%	NA	17.77%
Total	31.67%	NA	33.68%	NA	27.22%



FY 2019-20 MEMBER CONTRIBUTION RATES

Sacramento County and Elected Officials *

MISCELLANEOUS

All Rep Units	Tier 1		Tier 2		Tier 3		Tier 4		Tier 5	
	Old	New	Old	New	Old	New	Old	New	Old	New
	9.72%	9.65%	8.37%	8.37%	10.86%	10.81%	10.27%	10.28%	9.37%	9.45%

SAFETY

All Rep Units	Tier 1		Tier 2		Tier 3		Tier 4	
	Old	New	Old	New	Old	New	Old	New
	21.64%	22.31%	19.50%	19.41%	18.63%	18.60%	15.05%	15.09%

Superior Court

MISCELLANEOUS

All	Tier 1		Tier 2		Tier 3		Tier 4		Tier 5	
	Old	New	Old	New	Old	New	Old	New	Old	New
	5.95%	5.91%	3.87%	3.87%	5.55%	5.54%	NA	NA	9.37%	9.45%

Special Districts

MISCELLANEOUS

Galt-Arno Cemetery and Fair Oaks Cemetery Districts	Tier 1		Tier 2		Tier 3		Tier 4		Tier 5	
	Old	New	Old	New	Old	New	Old	New	Old	New
	NA	NA	NA	NA	5.55%	5.54%	NA	NA	9.37%	9.45%

Orangevale Recreation and Park District	Tier 1		Tier 2		Tier 3		Tier 4		Tier 5	
	Old	New	Old	New	Old	New	Old	New	Old	New
	NA	NA	NA	NA	10.86%	10.81%	NA	NA	9.37%	9.45%

Rio Linda Elverta Recreation and Park District	Tier 1		Tier 2		Tier 3		Tier 4		Tier 5	
	Old	New								
	NA	NA	NA	NA	NA	NA	NA	NA	9.37%	9.45%

All Other Districts	Tier 1		Tier 2		Tier 3		Tier 4		Tier 5	
	Old	New	Old	New	Old	New	Old	New	Old	New
	5.95%	5.91%	NA	NA	5.55%	5.54%	NA	NA	9.37%	9.45%

Note: 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 of \$350). For PEPRA tiers (Miscellaneous tier 5 and Safety tier 4), member rates shown will be applied to the total bi-weekly salary.