



## FY 2023-24 and FY 2022-23 EMPLOYER CONTRIBUTION RATES

### Sacramento County and Elected Officials

#### MISCELLANEOUS

	Tier 1		Tier 2		Tier 3		Tier 4		Tier 5	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Normal Cost	11.14%	11.96%	7.74%	8.29%	11.32%	11.42%	10.94%	11.07%	9.90%	10.02%
UAAL	12.81%	13.41%	12.81%	13.41%	12.81%	13.41%	12.81%	13.41%	12.81%	13.41%
<b>Total</b>	<b>23.95%</b>	<b>25.37%</b>	<b>20.55%</b>	<b>21.70%</b>	<b>24.13%</b>	<b>24.83%</b>	<b>23.75%</b>	<b>24.48%</b>	<b>22.71%</b>	<b>23.43%</b>

#### SAFETY

	Tier 1		Tier 2		Tier 3		Tier 4	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Normal Cost	31.93%	35.64%	21.28%	21.38%	21.00%	20.15%	15.07%	15.05%
UAAL	37.20%	37.32%	37.20%	37.32%	37.20%	37.32%	37.20%	37.32%
<b>Total</b>	<b>69.13%</b>	<b>72.96%</b>	<b>58.48%</b>	<b>58.70%</b>	<b>58.20%</b>	<b>57.47%</b>	<b>52.27%</b>	<b>52.37%</b>

### Superior Court

#### MISCELLANEOUS

	Tier 1		Tier 2		Tier 3		Tier 5	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Normal Cost	14.24%	15.73%	11.41%	12.41%	16.45%	16.55%	9.90%	10.02%
UAAL	12.77%	13.37%	12.77%	13.37%	12.77%	13.37%	12.77%	13.37%
<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

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

	Tier 3		Tier 5	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Normal Cost	16.45%	16.55%	9.90%	10.02%
UAAL	16.73%	17.88%	16.73%	17.88%
<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
Normal Cost	11.32%	11.42%	9.90%	10.02%
UAAL	20.60%	21.52%	20.60%	21.52%
<b>Total</b>	<b>31.92%</b>	<b>32.94%</b>	<b>30.50%</b>	<b>31.54%</b>

##### Rio Linda Elverta Recreation and Park District

	Tier 5	
	FY 2023-24	FY 2022-23
Normal Cost	9.90%	10.02%
UAAL	1.47%	2.02%
<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
Normal Cost	16.45%	16.55%	9.90%	10.02%
UAAL	20.60%	21.52%	20.60%	21.52%
<b>Total</b>	<b>37.05%</b>	<b>38.07%</b>	<b>30.50%</b>	<b>31.54%</b>



## FY 2023-24 and FY 2022-23 MEMBER CONTRIBUTION RATES

### Sacramento County and Elected Officials

#### MISCELLANEOUS

All	Tier 1*		Tier 2		Tier 3		Tier 4		Tier 5	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
	10.54%	11.57%	7.87%	8.44%	11.23%	11.33%	10.83%	10.97%	9.90%	10.02%

#### SAFETY

All	Tier 1*		Tier 2		Tier 3		Tier 4	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
	21.70%	24.77%	21.12%	21.14%	20.92%	19.99%	15.07%	15.05%

### Superior Court

#### MISCELLANEOUS

All	Tier 1*		Tier 2		Tier 3		Tier 5	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
	7.12%	7.06%	4.16%	4.16%	5.99%	6.00%	9.90%	10.02%

### Special Districts

#### MISCELLANEOUS

<b>Galt-Arno Cemetery and Fair Oaks Cemetery Districts</b>	Tier 3	Tier 5								
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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 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.