



County of Sacramento
 Projection of Estimated Employer Contribution Rates
 Based on June 30, 2022 Actuarial Valuation

Plan/Tier	Fiscal Year								
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Miscellaneous Tier 1	25.37%	23.95%	23.12%	22.69%	22.48%	22.31%	21.91%	22.82%	22.89%
Miscellaneous Tier 2	21.70%	20.55%	19.72%	19.29%	19.08%	18.91%	18.51%	19.42%	19.49%
Miscellaneous Tier 3	24.83%	24.13%	23.30%	22.87%	22.66%	22.49%	22.09%	23.00%	23.07%
Miscellaneous Tier 4	24.48%	23.75%	22.92%	22.49%	22.28%	22.11%	21.71%	22.62%	22.69%
Miscellaneous Tier 5	23.43%	22.71%	21.88%	21.45%	21.24%	21.07%	20.67%	21.58%	21.65%
Safety Tier 1	72.96%	69.13%	65.54%	67.10%	71.59%	71.63%	72.72%	76.81%	78.11%
Safety Tier 2	58.70%	58.48%	56.99%	56.15%	55.87%	55.65%	55.09%	57.30%	57.58%
Safety Tier 3	57.47%	58.20%	56.71%	55.87%	55.46%	55.14%	54.36%	56.12%	56.25%
Safety Tier 4	52.37%	52.27%	50.78%	49.94%	49.53%	49.21%	48.43%	50.19%	50.32%



**Superior Court
Projection of Estimated Employer Contribution Rates
Based on June 30, 2022 Actuarial Valuation**

Miscellaneous	Fiscal Year								
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Tier 1	29.10%	27.01%	26.18%	25.75%	25.54%	25.37%	24.97%	25.88%	25.95%
Tier 2	25.78%	24.18%	23.35%	22.92%	22.71%	22.54%	22.14%	23.05%	23.12%
Tier 3	29.92%	29.22%	28.39%	27.96%	27.75%	27.58%	27.18%	28.09%	28.16%
Tier 5	23.39%	22.67%	21.84%	21.41%	21.20%	21.03%	20.63%	21.54%	21.61%



**Fair Oaks Cemetery District and Galt Arno Cemetery District
Projection of Estimated Employer Contribution Rates
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Miscellaneous	Fiscal Year								
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Tier 3	34.43%	33.18%	32.35%	31.92%	31.71%	31.54%	31.14%	32.05%	32.12%
Tier 5	27.90%	26.63%	25.80%	25.37%	25.16%	24.99%	24.59%	25.50%	25.57%



**Orangevale Recreation and Parks District
Projection of Estimated Employer Contribution Rates
Based on June 30, 2022 Actuarial Valuation**

Fiscal Year

Miscellaneous	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Tier 3	32.94%	31.12%	31.09%	30.66%	30.45%	30.28%	29.88%	30.79%	30.86%
Tier 5	31.54%	30.50%	29.67%	29.24%	29.03%	28.86%	28.46%	29.37%	29.44%



**Rio Linda Elverta Recreation and Parks District
Projection of Estimated Employer Contribution Rates
Based on June 30, 2022 Actuarial Valuation**

	Fiscal Year								
Miscellaneous	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Tier 5	12.04%	11.37%	10.88%	10.45%	10.24%	10.07%	9.90%	10.81%	10.88%



Other Special Districts*
Projection of Estimated Employer Contribution Rates
Based on June 30, 2022 Actuarial Valuation

Miscellaneous	Fiscal Year								
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Tier 3	38.07%	37.05%	36.22%	35.79%	35.58%	35.41%	35.01%	35.92%	35.99%
Tier 5	31.54%	30.50%	29.67%	29.24%	29.03%	28.86%	28.46%	29.37%	29.44%

* 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.