



County of Sacramento
Projection of Estimated Employer Contribution Rates
Based on June 30, 2025 Actuarial Valuation

Plan/Tier	Fiscal Year								
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
Miscellaneous Tier 1	23.32%	19.04%	18.28%	17.36%	17.63%	17.21%	16.71%	16.36%	16.33%
Miscellaneous Tier 2	19.64%	18.59%	17.83%	16.91%	17.18%	16.76%	16.26%	15.91%	15.88%
Miscellaneous Tier 3	22.42%	21.45%	20.69%	19.77%	20.04%	19.62%	19.12%	18.77%	18.74%
Miscellaneous Tier 4	21.99%	21.16%	20.40%	19.48%	19.75%	19.33%	18.83%	18.48%	18.45%
Miscellaneous Tier 5	21.08%	20.13%	19.37%	18.45%	18.72%	18.30%	17.80%	17.45%	17.42%
Safety Tier 1	65.73%	64.01%	62.47%	60.57%	61.16%	60.26%	59.24%	58.56%	58.55%
Safety Tier 2	56.14%	55.16%	53.62%	51.72%	52.31%	51.41%	50.39%	49.71%	49.70%
Safety Tier 3	55.46%	54.22%	52.68%	50.78%	51.37%	50.47%	49.45%	48.77%	48.76%
Safety Tier 4	49.59%	48.41%	46.87%	44.97%	45.56%	44.66%	43.64%	42.96%	42.95%



SacSewer

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Fiscal Year

Miscellaneous	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
Tier 2	23.09%	22.88%	22.17%	21.30%	21.56%	21.16%	20.68%	20.35%	20.33%
Tier 3	26.06%	25.60%	24.89%	24.02%	24.28%	23.88%	23.40%	23.07%	23.05%
Tier 4	21.76%	21.33%	20.62%	19.75%	20.01%	19.61%	19.13%	18.80%	18.78%
Tier 5	20.96%	20.55%	19.87%	18.97%	19.23%	18.83%	18.35%	18.02%	18.00%



Superior Court
Projection of Estimated Employer Contribution Rates
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Miscellaneous	Fiscal Year								
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
Tier 1	27.85%	21.04%	20.28%	19.36%	19.63%	19.21%	18.71%	18.36%	18.33%
Tier 2	23.64%	22.40%	21.64%	20.72%	20.99%	20.57%	20.07%	19.72%	19.69%
Tier 3	27.07%	26.04%	25.28%	24.36%	24.63%	24.21%	23.71%	23.36%	23.33%
Tier 5	21.05%	20.09%	19.33%	18.41%	18.68%	18.26%	17.76%	17.41%	17.38%



**Fair Oaks Cemetery District and Galt Arno Cemetery District
Projection of Estimated Employer Contribution Rates
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Miscellaneous	Fiscal Year								
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
Tier 3	30.15%	29.17%	28.41%	27.49%	27.76%	27.34%	26.84%	26.49%	26.46%
Tier 5	24.13%	23.22%	22.46%	21.54%	21.81%	21.39%	20.89%	20.54%	20.51%



**Orangevale Recreation and Parks District
Projection of Estimated Employer Contribution Rates
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Miscellaneous	Fiscal Year								
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
Tier 3	29.70%	28.55%	27.79%	26.87%	27.14%	26.72%	26.22%	25.87%	25.84%
Tier 5	28.36%	27.23%	26.47%	25.55%	25.82%	25.40%	24.90%	24.55%	24.52%



Rio Linda Elverta Recreation and Parks District
Projection of Estimated Employer Contribution Rates
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Miscellaneous	Fiscal Year								
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
Tier 5	11.37%	10.68%	9.92%	9.53%	9.53%	9.53%	9.53%	9.53%	9.53%



Other Special Districts*
Projection of Estimated Employer Contribution Rates
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Miscellaneous	Fiscal Year								
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
Tier 3	34.38%	33.18%	32.42%	31.50%	31.77%	31.35%	30.85%	30.50%	30.47%
Tier 5	28.39%	27.23%	26.47%	25.55%	25.82%	25.40%	24.90%	24.55%	24.52%

* 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.