



EMPLOYER CONTRIBUTION RATES TO BE IMPLEMENTED

Superior Court and SCERS Member Districts

Effective First Full Pay Period in July 2014

(7.5% Interest; 3.25% Inflation; 5.65% Salary Increase)

The following contribution rates should be applied to employees' salaries in computing contributions.

CATEGORY	Basic		C.O.L.		Total	
	Old ⁽¹⁾	New	Old ⁽¹⁾	New	Old ⁽¹⁾	New
Tier 1 Miscellaneous Members						
Court Employer	16.80%	18.49%	3.95%	4.36%	20.75%	22.85%
District Employers - All Service Improvement	22.86%	24.64%	4.91%	5.36%	27.77%	30.00%
District Employers - Future Service Only Improvement	19.93%	21.01%	4.44%	4.77%	24.37%	25.78%
Tier 2 Miscellaneous Members						
Court Employer	17.30%	19.54%	0.95%	1.15%	18.25%	20.69%
Tier 3 Miscellaneous Members						
Court Employer	18.42%	20.21%	2.71%	3.03%	21.13%	23.24%
District Employers - All Service Improvement	24.48%	26.36%	3.67%	4.03%	28.15%	30.39%
District Employers - Future Service Only Improvement	21.62%	22.73%	3.21%	3.44%	24.83%	26.17%
Tier 5 Miscellaneous Members (No Integration with Social Security)						
Court Employer	12.72%	14.52%	2.29%	2.52%	15.01%	17.04%
District Employers - All Service Improvement	18.78%	20.67%	3.25%	3.52%	22.03%	24.19%
District Employers - Future Service Only Improvement	15.91%	17.04%	2.80%	2.93%	18.71%	19.97%

Note:

⁽¹⁾ The "old" rates are those which were applicable for the first full pay period in July 2013 and end before the first full pay period in July 2014.

SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)
MISCELLANEOUS TIER 1 MEMBERS EMPLOYEE CONTRIBUTION RATES
COURT & DISTRICT RATES

Actuarial Valuation : 6/30/2013
(7.5% Interest; 5.65% Salary Increase)
C.O.L. Factor: 0.3502

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2014

Rates indicated are for those employees contributing both to SCERS and to Social Security.*

Entry Age	First \$161.00** of Biweekly Compensation		Excess Biweekly Compensation over \$161.00		Entry Age	First \$161.00** of Biweekly Compensation		Excess Biweekly Compensation over \$161.00	
	Old	New	Old	New		Old	New	Old	New
	16	3.37%	3.40%	5.06%		5.10%	38	3.63%	3.66%
17	3.38%	3.42%	5.07%	5.12%	39	3.66%	3.69%	5.49%	5.54%
18	3.38%	3.42%	5.08%	5.13%	40	3.68%	3.72%	5.53%	5.58%
19	3.38%	3.42%	5.08%	5.13%	41	3.72%	3.75%	5.58%	5.63%
20	3.38%	3.42%	5.08%	5.13%	42	3.75%	3.78%	5.62%	5.67%
21	3.38%	3.42%	5.08%	5.13%	43	3.77%	3.81%	5.66%	5.71%
22	3.38%	3.42%	5.07%	5.12%	44	3.81%	3.85%	5.71%	5.77%
23	3.38%	3.42%	5.08%	5.13%	45	3.84%	3.88%	5.77%	5.82%
24	3.38%	3.42%	5.08%	5.13%	46	3.87%	3.90%	5.81%	5.86%
25	3.40%	3.43%	5.10%	5.14%	47	3.91%	3.94%	5.86%	5.91%
26	3.41%	3.44%	5.11%	5.16%	48	3.94%	3.98%	5.91%	5.97%
27	3.41%	3.44%	5.12%	5.17%	49	3.98%	4.01%	5.97%	6.02%
28	3.44%	3.47%	5.15%	5.20%	50	4.02%	4.06%	6.03%	6.09%
29	3.44%	3.47%	5.17%	5.21%	51	4.06%	4.09%	6.09%	6.14%
30	3.46%	3.50%	5.19%	5.24%	52	4.11%	4.14%	6.16%	6.21%
31	3.48%	3.51%	5.22%	5.27%	53	4.15%	4.19%	6.22%	6.28%
32	3.50%	3.52%	5.25%	5.29%	54	4.19%	4.23%	6.29%	6.35%
33	3.52%	3.55%	5.27%	5.32%	55	4.19%	4.23%	6.29%	6.35%
34	3.54%	3.58%	5.31%	5.36%	56	4.19%	4.23%	6.29%	6.35%
35	3.56%	3.59%	5.34%	5.39%	57	4.19%	4.23%	6.29%	6.35%
36	3.59%	3.62%	5.38%	5.43%	58	4.19%	4.23%	6.29%	6.35%
37	3.61%	3.65%	5.42%	5.47%	59 & over	4.19%	4.23%	6.29%	6.35%

- NOTE:** Miscellaneous Tier 1 members of the System who entered SCERS membership prior to January 1, 1975, contribute on the "variable" rates as indicated above. However, those members who entered SCERS membership on or after January 1, 1975, will make a total contribution of 3.62% on the first \$161.00*** of biweekly salary and 5.43% on the excess salary over \$161.00***
- * For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.
 - ** Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).

SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)
MISCELLANEOUS TIER 2 MEMBERS EMPLOYEE CONTRIBUTION RATES
COURT & DISTRICT RATES

Actuarial Valuation : 6/30/2013
 (7.5% Interest; 5.65% Salary Increase)
 C.O.L. Factor: None

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2014

Rates indicated are for those employees contributing both to SCERS and to Social Security. *

First \$161.00** of Biweekly Compensation		Excess Biweekly Compensation over \$161.00	
Old	New	Old	New
2.55%	2.55%	3.82%	3.82%

* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

** Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).

SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)
MISCELLANEOUS TIER 3 MEMBERS EMPLOYEE CONTRIBUTION RATES
COURT & DISTRICT RATES

Actuarial Valuation : 6/30/2013
 (7.5% Interest; 5.65% Salary Increase)
 C.O.L. Factor: 0.3552

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2014

Rates indicated are for those employees contributing both to SCERS and to Social Security. *

First \$161.00** of Biweekly Compensation		Excess Biweekly Compensation over \$161.00	
Old	New	Old	New
3.46%	3.46%	5.18%	5.18%

* For those employees who are not contributing to Social Security, use only the rate indicated in the "excess" column, applied to the total retirement applicable compensation.

** Employees paid on a semi-monthly basis use breakage factor of \$175.00 (first \$175.00 of salary on low rate; excess of \$175.00 of salary on high rate); monthly basis use breakage factor of \$350.00 (first \$350.00 of salary on low rate; excess of \$350.00 of salary on high rate).

SACRAMENTO COUNTY EMPLOYEES' RETIREMENT SYSTEM (SCERS)
MISCELLANEOUS (TIER 5) MEMBERS EMPLOYEE CONTRIBUTION RATES
COURT & DISTRICT RATES

Actuarial Valuation : 6/30/2013
(7.5% Interest; 5.65% Salary Increase)
C.O.L. Factor: 0.1849

EFFECTIVE WITH THE FIRST FULL PAY PERIOD IN JULY 2014

Contribution Rate to be Applied to the Total Compensation

<u>OLD</u>	<u>NEW</u>
7.70%	8.78%