



SACRAMENTO COUNTY AND ELECTED OFFICIALS
FY 2020-2021 and FY 2019-20 EMPLOYER CONTRIBUTION RATES
Effective First Full Pay Period in July 2020

Actuarial Valuation Date: June 30, 2019

MISCELLANEOUS MEMBERS

All Rep Units

	Tier 1		Tier 2		Tier 3		Tier 4		Tier 5	
	FY 2020-21	FY 2019-20								
Basic	17.39%	15.83%	17.43%	16.32%	18.43%	16.94%	18.26%	16.58%	17.57%	15.91%
COLA	4.64%	4.36%	1.74%	1.42%	3.77%	3.49%	3.65%	3.34%	3.39%	3.07%
Total	22.03%	20.19%	19.17%	17.74%	22.20%	20.43%	21.91%	19.92%	20.96%	18.98%

SAFETY MEMBERS

All Rep Units

	Tier 1		Tier 2		Tier 3		Tier 4	
	FY 2020-21	FY 2019-20						
Basic	45.74%	40.30%	42.32%	37.99%	41.87%	37.32%	38.95%	34.58%
COLA	16.04%	14.38%	11.43%	10.32%	11.24%	10.08%	10.40%	9.27%
Total	61.78%	54.68%	53.75%	48.31%	53.11%	47.40%	49.35%	43.85%



SACRAMENTO COUNTY AND ELECTED OFFICIALS

FY 2020-21 and FY 2019-20 MISCELLANEOUS MEMBER CONTRIBUTION RATES

Effective First Full Pay Period in July 2020

Actuarial Valuation Date: June 30, 2019

Miscellaneous Tier 1				
COLA Factor: 0.4777				
All Rep Units				
Entry Age ⁽²⁾	Low Rate ⁽¹⁾		High Rate ⁽¹⁾	
	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20
16	5.45%	5.51%	8.18%	8.26%
17	5.50%	5.56%	8.25%	8.34%
18	5.54%	5.60%	8.31%	8.40%
19	5.59%	5.65%	8.39%	8.47%
20	5.63%	5.69%	8.45%	8.53%
21	5.68%	5.73%	8.52%	8.60%
22	5.73%	5.78%	8.59%	8.67%
23	5.77%	5.82%	8.65%	8.73%
24	5.82%	5.87%	8.73%	8.80%
25	5.87%	5.92%	8.80%	8.88%
26	5.92%	5.97%	8.88%	8.95%
27	5.97%	6.01%	8.95%	9.02%
28	6.01%	6.07%	9.02%	9.10%
29	6.07%	6.11%	9.10%	9.17%
30	6.11%	6.16%	9.17%	9.24%
31	6.16%	6.21%	9.24%	9.31%
32	6.22%	6.27%	9.33%	9.40%
33	6.27%	6.32%	9.41%	9.48%
34	6.33%	6.37%	9.50%	9.56%
35	6.39%	6.43%	9.58%	9.65%
36	6.45%	6.49%	9.67%	9.74%
37	6.51%	6.55%	9.76%	9.83%
38	6.57%	6.61%	9.85%	9.91%
39	6.63%	6.67%	9.94%	10.00%
40	6.69%	6.73%	10.04%	10.10%
41	6.75%	6.79%	10.13%	10.19%
42	6.82%	6.86%	10.23%	10.29%
43	6.90%	6.94%	10.35%	10.41%
44	6.98%	7.02%	10.47%	10.53%
45	7.05%	7.09%	10.57%	10.63%
46	7.12%	7.15%	10.68%	10.73%
47	7.18%	7.21%	10.77%	10.82%
48	7.24%	7.27%	10.86%	10.91%
49	7.29%	7.32%	10.93%	10.98%
50	7.31%	7.34%	10.96%	11.01%
51	7.31%	7.34%	10.96%	11.01%
52	7.29%	7.33%	10.94%	10.99%
53	7.27%	7.31%	10.91%	10.96%
54	7.25%	7.28%	10.87%	10.92%
55	7.25%	7.28%	10.87%	10.92%
56	7.25%	7.28%	10.87%	10.92%
57	7.25%	7.28%	10.87%	10.92%
58	7.25%	7.28%	10.87%	10.92%
59 & over	7.25%	7.28%	10.87%	10.92%

⁽¹⁾ The low rate applies to the first \$161 of the bi-weekly salary, and the high rate applies to the salary in excess of \$161. For those employees who are not contributing to Social Security, apply the high rate to the total retirement applicable compensation.

⁽²⁾ For Miscellaneous Tier 1 members who entered SCERS membership prior to January 1, 1975, contributions will be based on their actual entry age, and all other Miscellaneous Tier 1 members will contribute on the basis of a single entry age of 35.



SACRAMENTO COUNTY AND ELECTED OFFICIALS
FY 2020-21 and FY 2019-20 MISCELLANEOUS MEMBER CONTRIBUTION RATES (CONTINUED)
Effective First Full Pay Period in July 2020

Actuarial Valuation Date: June 30, 2019

All Rep Units	Miscellaneous Tier 2				Miscellaneous Tier 3				Miscellaneous Tier 4				Miscellaneous Tier 5	
	COLA Factor: None				COLA Factor: 0.4245				COLA Factor: 0.2252				COLA Factor: 0.2115	
	Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Low Rate ⁽¹⁾		High Rate ⁽¹⁾		FY 2020-21 ⁽²⁾	FY 2019-20
	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20		
	5.20%	5.58%	7.80%	8.37%	7.07%	7.21%	10.60%	10.81%	6.86%	6.85%	10.29%	10.28%	9.45%	9.45%

⁽¹⁾ The low rate applies to the first \$161 of the bi-weekly salary, and the high rate applies to the salary in excess of \$161. For those employees who are not contributing to Social Security, apply the high rate to the total retirement applicable compensation.

⁽²⁾ Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2020, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$126,291 for members contributing to Social Security and \$151,549 for members not contributing to Social Security.



SACRAMENTO COUNTY AND ELECTED OFFICIALS
FY 2020-21 and FY 2019-20 SAFETY MEMBER CONTRIBUTION RATES
 Effective First Full Pay Period in July 2020

Actuarial Valuation Date: June 30, 2019

Safety Tier 1				
COLA Factor: 0.7796				
All Rep Units				
Entry Age ⁽²⁾	Low Rate ⁽¹⁾		High Rate ⁽¹⁾	
	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20
18	13.53%	13.50%	20.30%	20.25%
19	13.64%	13.61%	20.46%	20.41%
20	13.77%	13.73%	20.66%	20.60%
21	13.89%	13.85%	20.84%	20.78%
22	14.01%	13.97%	21.01%	20.95%
23	14.14%	14.09%	21.21%	21.14%
24	14.26%	14.21%	21.39%	21.32%
25	14.39%	14.34%	21.58%	21.51%
26	14.52%	14.47%	21.78%	21.70%
27	14.66%	14.61%	21.99%	21.91%
28	14.79%	14.73%	22.19%	22.10%
29	14.93%	14.87%	22.40%	22.31%
30	15.08%	15.01%	22.62%	22.52%
31	15.23%	15.17%	22.85%	22.75%
32	15.39%	15.32%	23.08%	22.98%
33	15.55%	15.48%	23.33%	23.22%
34	15.72%	15.65%	23.58%	23.47%
35	15.89%	15.82%	23.84%	23.73%
36	16.09%	16.01%	24.13%	24.01%
37	16.27%	16.19%	24.41%	24.29%
38	16.50%	16.41%	24.75%	24.62%
39	16.74%	16.65%	25.11%	24.97%
40	16.93%	16.83%	25.39%	25.25%
41	17.07%	16.97%	25.61%	25.46%
42	17.20%	17.10%	25.80%	25.65%
43	17.29%	17.19%	25.94%	25.79%
44	17.35%	17.24%	26.02%	25.86%
45	17.32%	17.22%	25.98%	25.83%
46	17.25%	17.15%	25.87%	25.72%
47	17.09%	17.00%	25.64%	25.50%
48	16.86%	16.77%	25.29%	25.15%
49 & Over	16.59%	16.51%	24.89%	24.76%

⁽¹⁾ The low rate applies to the first \$161 of the bi-weekly salary, and the high rate applies to the salary in excess of \$161. For those employees who are not contributing to Social Security, apply the high rate to the total retirement applicable compensation.

⁽²⁾ For Safety Tier 1 members who entered SCERS membership prior to January 1, 1975, contributions will be based on their actual entry age, and all other Safety Tier 1 members will contribute on the basis of a single entry age of 29.



SACRAMENTO COUNTY AND ELECTED OFFICIALS
FY 2020-21 and FY 2019-20 SAFETY MEMBER CONTRIBUTION RATES (CONTINUED)
Effective First Full Pay Period in July 2020

Actuarial Valuation : June 30, 2019

	Safety Tier 2				Safety Tier 3				Safety Tier 4	
	COLA Factor: 0.3957				COLA Factor: 0.3539				COLA Factor: 0.2751	
	Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Low Rate ⁽¹⁾		High Rate ⁽¹⁾			
	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21	FY 2019-20	FY 2020-21⁽²⁾	FY 2019-20
All Rep Units	12.83%	12.94%	19.24%	19.41%	12.45%	12.40%	18.68%	18.60%	14.97%	15.09%

⁽¹⁾ The low rate applies to the first \$161 of the bi-weekly salary, and the high rate applies to the salary in excess of \$161. For those employees who are not contributing to Social Security, apply the high rate to the total retirement applicable compensation.

⁽²⁾ Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2020, the annual pensionable compensation limit for Safety Tier 4 members are \$126,291 for members contributing to Social Security and \$151,549 for members not contributing to Social Security.