



SUPERIOR COURT AND SPECIAL DISTRICTS
FY 2021-2022 and FY 2020-21 EMPLOYER CONTRIBUTION RATES
Effective First Full Pay Period in July 2021

Actuarial Valuation Date: June 30, 2020

SUPERIOR COURT

Miscellaneous

All Members

	Tier 1		Tier 2		Tier 3		Tier 5	
	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21
Basic	23.20%	20.23%	23.07%	21.18%	25.07%	23.19%	18.90%	17.54%
COLA	5.00%	4.74%	1.88%	1.73%	4.14%	3.82%	3.65%	3.38%
Total	28.20%	24.97%	24.95%	22.91%	29.21%	27.01%	22.55%	20.92%

SPECIAL DISTRICTS

Miscellaneous

Fair Oaks Cemetery and Galt-Arno Cemetery Districts

	Tier 3		Tier 5	
	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21
Basic	28.41%	26.61%	22.24%	20.96%
COLA	4.73%	4.43%	4.24%	3.99%
Total	33.14%	31.04%	26.48%	24.95%

Orangevale Recreation and Park District

	Tier 3		Tier 5	
	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21
Basic	26.81%	25.67%	25.76%	24.81%
COLA	5.29%	5.06%	4.86%	4.68%
Total	32.10%	30.73%	30.62%	29.49%

Rio Linda Elverta Recreation and Parks District

	Tier 5	
	FY 2021-22	FY 2020-21
Basic	9.80%	8.50%
COLA	2.04%	1.77%
Total	11.84%	10.27%

All Other Districts

	Tier 3		Tier 5	
	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21
Basic	31.93%	30.46%	25.76%	24.81%
COLA	5.35%	5.12%	4.86%	4.68%
Total	37.28%	35.58%	30.62%	29.49%



SUPERIOR COURT
FY 2021-22 and FY 2020-21 MISCELLANEOUS MEMBER CONTRIBUTION RATES
Effective First Full Pay Period in July 2021

Actuarial Valuation Date: June 30, 2020

Miscellaneous Tier 1
COLA Factor: 0.5550

Entry Age ⁽²⁾	Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Entry Age ⁽²⁾	Low Rate ⁽¹⁾		High Rate ⁽¹⁾	
	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21		FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21
16	3.42%	3.06%	5.13%	4.58%	38	4.71%	4.17%	7.06%	6.25%
17	3.47%	3.10%	5.21%	4.65%	39	4.79%	4.23%	7.18%	6.34%
18	3.53%	3.14%	5.29%	4.71%	40	4.86%	4.30%	7.29%	6.44%
19	3.56%	3.19%	5.35%	4.79%	41	4.93%	4.36%	7.40%	6.53%
20	3.62%	3.24%	5.43%	4.85%	42	5.01%	4.42%	7.51%	6.63%
21	3.67%	3.28%	5.50%	4.92%	43	5.08%	4.50%	7.62%	6.75%
22	3.72%	3.32%	5.58%	4.99%	44	5.15%	4.58%	7.73%	6.87%
23	3.78%	3.37%	5.68%	5.05%	45	5.24%	4.65%	7.85%	6.97%
24	3.84%	3.42%	5.75%	5.13%	46	5.30%	4.72%	7.96%	7.08%
25	3.89%	3.47%	5.83%	5.20%	47	5.36%	4.78%	8.05%	7.17%
26	3.94%	3.52%	5.91%	5.28%	48	5.43%	4.84%	8.15%	7.26%
27	4.00%	3.56%	6.00%	5.35%	49	5.49%	4.89%	8.23%	7.33%
28	4.06%	3.62%	6.08%	5.42%	50	5.49%	4.91%	8.24%	7.36%
29	4.12%	3.67%	6.17%	5.50%	51	5.46%	4.91%	8.19%	7.36%
30	4.18%	3.71%	6.27%	5.57%	52	5.43%	4.89%	8.15%	7.34%
31	4.24%	3.76%	6.36%	5.64%	53	5.40%	4.87%	8.10%	7.31%
32	4.30%	3.82%	6.45%	5.73%	54	5.36%	4.85%	8.05%	7.27%
33	4.37%	3.87%	6.55%	5.81%	55	5.36%	4.85%	8.05%	7.27%
34	4.43%	3.93%	6.64%	5.90%	56	5.36%	4.85%	8.05%	7.27%
35	4.50%	3.99%	6.75%	5.98%	57	5.36%	4.85%	8.05%	7.27%
36	4.56%	4.05%	6.84%	6.07%	58	5.36%	4.85%	8.05%	7.27%
37	4.63%	4.11%	6.95%	6.16%	59 & over	5.36%	4.85%	8.05%	7.27%

⁽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.



SUPERIOR COURT
FY 2021-22 and FY 2020-21 MISCELLANEOUS MEMBER CONTRIBUTION RATES
(CONTINUED)
Effective First Full Pay Period in July 2021

Actuarial Valuation Date: June 30, 2020

Miscellaneous Tier 2				Miscellaneous Tier 3				Miscellaneous Tier 5	
COLA Factor:		None		COLA Factor:		0.4458		COLA Factor: 0.2148	
Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Low Rate ⁽¹⁾		High Rate ⁽¹⁾			
FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22 ⁽²⁾	FY 2020-21
2.77%	2.58%	4.16%	3.87%	4.00%	3.68%	6.01%	5.51%	10.01%	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 2021, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$128,059 for members contributing to Social Security and \$153,671 for members not contributing to Social Security.



FAIR OAKS CEMETERY AND GALT-ARNO CEMETERY DISTRICTS
FY 2021-22 and FY 2020-21 MISCELLANEOUS MEMBER CONTRIBUTION RATES
Effective First Full Pay Period in July 2021

Actuarial Valuation Date: June 30, 2020

Miscellaneous Tier 3				Miscellaneous Tier 5	
COLA Factor: 0.4458				COLA Factor: 0.2148	
Low Rate ⁽¹⁾		High Rate ⁽¹⁾			
FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22⁽²⁾	FY 2020-21
4.00%	3.68%	6.01%	5.51%	10.01%	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 2021, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$128,059 for members contributing to Social Security and \$153,671 for members not contributing to Social Security.



**ORANGEVALE RECREATION AND PARK DISTRICT
 FY 2021-22 and FY 2020-21 MISCELLANEOUS MEMBER CONTRIBUTION RATES
 Effective First Full Pay Period in July 2021**

Actuarial Valuation Date: June 30, 2020

Miscellaneous Tier 3				Miscellaneous Tier 5			
COLA Factor: 0.4458				COLA Factor: 0.2148			
Low Rate ⁽¹⁾		High Rate ⁽¹⁾					
FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22⁽²⁾		FY 2020-21	
7.61%	7.07%	11.41%	10.60%	10.01%		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 2021, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$128,059 for members contributing to Social Security and \$153,671 for members not contributing to Social Security.



**RIO LINDA ELVERTA RECREATION AND PARKS DISTRICT
FY 2021-22 and FY 2020-21 MISCELLANEOUS MEMBER CONTRIBUTION RATES
Effective First Full Pay Period in July 2021**

Actuarial Valuation Date: June 30, 2020

Miscellaneous Tier 5

COLA Factor: 0.2148

<u>FY 2021-22⁽¹⁾</u>	<u>FY 2020-21</u>
10.01%	9.45%

⁽¹⁾ Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2021, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$128,059 for members contributing to Social Security and \$153,671 for members not contributing to Social Security.



ALL OTHER SPECIAL DISTRICTS⁽¹⁾
FY 2021-22 and FY 2020-21 MISCELLANEOUS MEMBER CONTRIBUTION RATES
Effective First Full Pay Period in July 2021

Actuarial Valuation Date: June 30, 2020

Miscellaneous Tier 3				Miscellaneous Tier 5			
COLA Factor: 0.4458				COLA Factor: 0.2148			
Low Rate⁽²⁾		High Rate⁽²⁾					
FY 2021-22	FY 2020-21	FY 2021-22	FY 2020-21	FY 2021-22⁽³⁾	FY 2020-21		
4.00%	3.68%	6.01%	5.51%	10.01%	9.45%		

⁽¹⁾ 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.

⁽²⁾ 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.

⁽³⁾ Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2021, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$128,059 for members contributing to Social Security and \$153,671 for members not contributing to Social Security.