



SUPERIOR COURT AND SPECIAL DISTRICTS
FY 2025-26 and FY 2024-25 EMPLOYER CONTRIBUTION RATES
Effective First Full Pay Period in July 2025

Actuarial Valuation Date: June 30, 2024

SUPERIOR COURT

Miscellaneous

All Members

	Tier 1		Tier 2		Tier 3		Tier 5	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Basic	23.69%	24.31%	22.43%	22.36%	23.76%	24.14%	18.18%	18.57%
COLA	4.16%	5.94%	1.21%	1.70%	3.31%	3.86%	2.87%	3.36%
Total	27.85%	30.25%	23.64%	24.06%	27.07%	28.00%	21.05%	21.93%

SPECIAL DISTRICTS

Miscellaneous

Fair Oaks Cemetery and Galt-Arno Cemetery Districts

	Tier 3		Tier 5	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Basic	26.51%	27.27%	20.93%	21.70%
COLA	3.64%	4.35%	3.20%	3.85%
Total	30.15%	31.62%	24.13%	25.55%

Orangevale Recreation and Park District

	Tier 3		Tier 5	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Basic	25.61%	26.28%	24.71%	25.41%
COLA	4.09%	4.89%	3.65%	4.45%
Total	29.70%	31.17%	28.36%	29.86%

Rio Linda Elverta Recreation and Parks District

	Tier 5	
	FY 2025-26	FY 2024-25
Basic	9.52%	9.69%
COLA	1.85%	1.94%
Total	11.37%	11.63%

All Other Districts

	Tier 3		Tier 5	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Basic	30.29%	30.98%	24.71%	25.41%
COLA	4.09%	4.95%	3.65%	4.45%
Total	34.38%	35.93%	28.36%	29.86%



SUPERIOR COURT
FY 2025-26 and FY 2024-25 MISCELLANEOUS MEMBER CONTRIBUTION RATES
Effective First Full Pay Period in July 2025

Actuarial Valuation Date: June 30, 2024

Miscellaneous Tier 1
COLA Factor: 0.6887

Entry Age ⁽²⁾	Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Entry Age ⁽²⁾	Low Rate ⁽¹⁾		High Rate ⁽¹⁾	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25		FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
16	3.73%	3.73%	5.59%	5.59%	38	5.12%	5.12%	7.68%	7.68%
17	3.78%	3.78%	5.67%	5.67%	39	5.20%	5.20%	7.80%	7.80%
18	3.84%	3.83%	5.76%	5.75%	40	5.29%	5.28%	7.94%	7.93%
19	3.89%	3.88%	5.83%	5.82%	41	5.38%	5.38%	8.07%	8.07%
20	3.94%	3.94%	5.91%	5.91%	42	5.47%	5.47%	8.21%	8.20%
21	4.00%	4.00%	5.99%	5.99%	43	5.56%	5.56%	8.34%	8.34%
22	4.05%	4.05%	6.08%	6.08%	44	5.64%	5.63%	8.46%	8.45%
23	4.12%	4.12%	6.18%	6.18%	45	5.72%	5.72%	8.58%	8.57%
24	4.18%	4.17%	6.27%	6.26%	46	5.80%	5.79%	8.70%	8.69%
25	4.24%	4.24%	6.35%	6.35%	47	5.88%	5.87%	8.82%	8.81%
26	4.29%	4.29%	6.43%	6.43%	48	5.96%	5.96%	8.93%	8.93%
27	4.36%	4.35%	6.54%	6.53%	49	6.01%	6.01%	9.02%	9.01%
28	4.41%	4.41%	6.62%	6.62%	50	6.02%	6.02%	9.03%	9.03%
29	4.48%	4.48%	6.72%	6.72%	51	6.00%	5.99%	9.00%	8.99%
30	4.54%	4.54%	6.82%	6.82%	52	5.96%	5.96%	8.95%	8.94%
31	4.61%	4.61%	6.92%	6.92%	53	5.91%	5.91%	8.87%	8.86%
32	4.68%	4.68%	7.02%	7.02%	54	5.86%	5.86%	8.78%	8.78%
33	4.75%	4.74%	7.13%	7.12%	55	5.86%	5.86%	8.78%	8.78%
34	4.82%	4.81%	7.23%	7.22%	56	5.86%	5.86%	8.78%	8.78%
35	4.88%	4.88%	7.33%	7.32%	57	5.86%	5.86%	8.78%	8.78%
36	4.97%	4.96%	7.45%	7.44%	58	5.86%	5.86%	8.78%	8.78%
37	5.05%	5.04%	7.57%	7.56%	59 & over	5.86%	5.86%	8.78%	8.78%

⁽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 2025-26 and FY 2024-25 MISCELLANEOUS MEMBER CONTRIBUTION RATES
(CONTINUED)
Effective First Full Pay Period in July 2025

Actuarial Valuation Date: June 30, 2024

Miscellaneous Tier 2				Miscellaneous Tier 3				Miscellaneous Tier 5	
COLA Factor: None				COLA Factor: 0.4511				COLA Factor: 0.2101	
Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Low Rate ⁽¹⁾		High Rate ⁽¹⁾			
FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25	FY 2025-26 ⁽²⁾	FY 2024-25
2.78%	2.78%	4.17%	4.17%	4.03%	3.98%	6.05%	5.97%	9.56%	9.60%

⁽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 2025, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$155,081 for members contributing to Social Security and \$186,096 for members not contributing to Social Security.



FAIR OAKS CEMETERY AND GALT-ARNO CEMETERY DISTRICTS
FY 2025-26 and FY 2024-25 MISCELLANEOUS MEMBER CONTRIBUTION RATES
Effective First Full Pay Period in July 2025

Actuarial Valuation Date: June 30, 2024

Miscellaneous Tier 3				Miscellaneous Tier 5			
COLA Factor: 0.4511				COLA Factor: 0.2101			
Low Rate ⁽¹⁾		High Rate ⁽¹⁾		FY 2025-26⁽²⁾		FY 2024-25	
FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25	FY 2025-26⁽²⁾	FY 2024-25	FY 2025-26⁽²⁾	FY 2024-25
4.03%	3.98%	6.05%	5.97%	9.56%	9.60%	9.56%	9.60%

⁽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 2025, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$155,081 for members contributing to Social Security and \$186,096 for members not contributing to Social Security.



ORANGEVALE RECREATION AND PARK DISTRICT
FY 2025-26 and FY 2024-25 MISCELLANEOUS MEMBER CONTRIBUTION RATES
Effective First Full Pay Period in July 2025

Actuarial Valuation Date: June 30, 2024

Miscellaneous Tier 3				Miscellaneous Tier 5			
COLA Factor: 0.4511				COLA Factor: 0.2101			
Low Rate ⁽¹⁾		High Rate ⁽¹⁾		FY 2025-26 ⁽²⁾		FY 2024-25	
FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25	FY 2025-26 ⁽²⁾	FY 2024-25	FY 2025-26 ⁽²⁾	FY 2024-25
7.20%	7.21%	10.80%	10.81%	9.56%	9.60%		

⁽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 2025, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$155,081 for members contributing to Social Security and \$186,096 for members not contributing to Social Security.



**RIO LINDA ELVERTA RECREATION AND PARKS DISTRICT
FY 2025-26 and FY 2024-25 MISCELLANEOUS MEMBER CONTRIBUTION RATES
Effective First Full Pay Period in July 2025**

Actuarial Valuation Date: June 30, 2024

Miscellaneous Tier 5

COLA Factor: 0.2101

FY 2025-26⁽¹⁾	FY 2024-25
9.56%	9.60%

⁽¹⁾ Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2025, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$155,081 for members contributing to Social Security and \$186,096 for members not contributing to Social Security.



ALL OTHER SPECIAL DISTRICTS⁽¹⁾
FY 2025-26 and FY 2024-25 MISCELLANEOUS MEMBER CONTRIBUTION RATES
Effective First Full Pay Period in July 2025

Actuarial Valuation Date: June 30, 2024

Miscellaneous Tier 3				Miscellaneous Tier 5			
COLA Factor:		0.4511		COLA Factor:		0.2101	
Low Rate ⁽²⁾		High Rate ⁽²⁾					
FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25	FY 2025-26⁽³⁾	FY 2024-25		
4.03%	3.98%	6.05%	5.97%	9.56%	9.60%		

⁽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 2025, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$155,081 for members contributing to Social Security and \$186,096 for members not contributing to Social Security.