



**SUPERIOR COURT AND SPECIAL DISTRICTS  
FY 2026-27 and FY 2025-26 EMPLOYER CONTRIBUTION RATES  
Effective First Full Pay Period in July 2026**

Actuarial Valuation Date: June 30, 2025

**SUPERIOR COURT**

Miscellaneous

All Members

	Tier 1		Tier 2		Tier 3		Tier 5	
	FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26
Basic	18.16%	23.69%	21.63%	22.43%	23.18%	23.76%	17.67%	18.18%
COLA	2.88%	4.16%	0.77%	1.21%	2.86%	3.31%	2.42%	2.87%
<b>Total</b>	<b>21.04%</b>	<b>27.85%</b>	<b>22.40%</b>	<b>23.64%</b>	<b>26.04%</b>	<b>27.07%</b>	<b>20.09%</b>	<b>21.05%</b>

**SPECIAL DISTRICTS**

Miscellaneous

Fair Oaks Cemetery and Galt-Arno Cemetery Districts

	Tier 3		Tier 5	
	FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26
Basic	26.08%	26.51%	20.57%	20.93%
COLA	3.09%	3.64%	2.65%	3.20%
<b>Total</b>	<b>29.17%</b>	<b>30.15%</b>	<b>23.22%</b>	<b>24.13%</b>

Orangevale Recreation and Park District

	Tier 3		Tier 5	
	FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26
Basic	25.17%	25.61%	24.29%	24.71%
COLA	3.38%	4.09%	2.94%	3.65%
<b>Total</b>	<b>28.55%</b>	<b>29.70%</b>	<b>27.23%</b>	<b>28.36%</b>

Rio Linda Elverta Recreation and Parks District

	Tier 5	
	FY 2026-27	FY 2025-26
Basic	8.95%	9.52%
COLA	1.73%	1.85%
<b>Total</b>	<b>10.68%</b>	<b>11.37%</b>

All Other Districts

	Tier 3		Tier 5	
	FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26
Basic	29.80%	30.29%	24.29%	24.71%
COLA	3.38%	4.09%	2.94%	3.65%
<b>Total</b>	<b>33.18%</b>	<b>34.38%</b>	<b>27.23%</b>	<b>28.36%</b>



**SUPERIOR COURT**  
**FY 2026-27 and FY 2025-26 MISCELLANEOUS MEMBER CONTRIBUTION RATES**  
**Effective First Full Pay Period in July 2026**

Actuarial Valuation Date: June 30, 2025

**Miscellaneous Tier 1**  
**COLA Factor: 0.4918**

Entry Age <sup>(2)</sup>	Low Rate <sup>(1)</sup>		High Rate <sup>(1)</sup>		Entry Age <sup>(2)</sup>	Low Rate <sup>(1)</sup>		High Rate <sup>(1)</sup>	
	FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26		FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26
16	3.30%	3.73%	4.94%	5.59%	38	4.52%	5.12%	6.79%	7.68%
17	3.34%	3.78%	5.01%	5.67%	39	4.59%	5.20%	6.89%	7.80%
18	3.39%	3.84%	5.09%	5.76%	40	4.67%	5.29%	7.01%	7.94%
19	3.43%	3.89%	5.15%	5.83%	41	4.76%	5.38%	7.13%	8.07%
20	3.48%	3.94%	5.22%	5.91%	42	4.83%	5.47%	7.25%	8.21%
21	3.54%	4.00%	5.30%	5.99%	43	4.91%	5.56%	7.37%	8.34%
22	3.58%	4.05%	5.37%	6.08%	44	4.98%	5.64%	7.47%	8.46%
23	3.64%	4.12%	5.46%	6.18%	45	5.06%	5.72%	7.58%	8.58%
24	3.68%	4.18%	5.53%	6.27%	46	5.12%	5.80%	7.68%	8.70%
25	3.74%	4.24%	5.61%	6.35%	47	5.19%	5.88%	7.79%	8.82%
26	3.79%	4.29%	5.68%	6.43%	48	5.26%	5.96%	7.89%	8.93%
27	3.85%	4.36%	5.77%	6.54%	49	5.31%	6.01%	7.97%	9.02%
28	3.90%	4.41%	5.85%	6.62%	50	5.32%	6.02%	7.98%	9.03%
29	3.96%	4.48%	5.94%	6.72%	51	5.30%	6.00%	7.95%	9.00%
30	4.02%	4.54%	6.03%	6.82%	52	5.27%	5.96%	7.91%	8.95%
31	4.08%	4.61%	6.12%	6.92%	53	5.22%	5.91%	7.83%	8.87%
32	4.14%	4.68%	6.21%	7.02%	54	5.18%	5.86%	7.76%	8.78%
33	4.20%	4.75%	6.30%	7.13%	55	5.18%	5.86%	7.76%	8.78%
34	4.25%	4.82%	6.38%	7.23%	56	5.18%	5.86%	7.76%	8.78%
<b>35</b>	<b>4.31%</b>	<b>4.88%</b>	<b>6.47%</b>	<b>7.33%</b>	57	5.18%	5.86%	7.76%	8.78%
36	4.39%	4.97%	6.58%	7.45%	58	5.18%	5.86%	7.76%	8.78%
37	4.46%	5.05%	6.68%	7.57%	59 & over	5.18%	5.86%	7.76%	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 2026-27 and FY 2025-26 MISCELLANEOUS MEMBER CONTRIBUTION RATES**  
**(CONTINUED)**  
**Effective First Full Pay Period in July 2026**

Actuarial Valuation Date: June 30, 2025

<b>Miscellaneous Tier 2</b>				<b>Miscellaneous Tier 3</b>				<b>Miscellaneous Tier 5</b>	
COLA Factor:		None		COLA Factor:		0.4517		COLA Factor: 0.2094	
<b>Low Rate <sup>(1)</sup></b>		<b>High Rate <sup>(1)</sup></b>		<b>Low Rate <sup>(1)</sup></b>		<b>High Rate <sup>(1)</sup></b>			
<b>FY 2026-27</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2025-26</b>	<b>FY 2026-27 <sup>(2)</sup></b>	<b>FY 2025-26</b>
2.78%	2.78%	4.17%	4.17%	4.03%	4.03%	6.05%	6.05%	9.53%	9.56%

<sup>(1)</sup> 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.

<sup>(2)</sup> Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2026, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$159,733 for members contributing to Social Security and \$191,679 for members not contributing to Social Security.



**FAIR OAKS CEMETERY AND GALT-ARNO CEMETERY DISTRICTS**  
**FY 2026-27 and FY 2025-26 MISCELLANEOUS MEMBER CONTRIBUTION RATES**  
**Effective First Full Pay Period in July 2026**

Actuarial Valuation Date: June 30, 2025

<b>Miscellaneous Tier 3</b>				<b>Miscellaneous Tier 5</b>			
COLA Factor: 0.4517				COLA Factor: 0.2094			
<b>Low Rate <sup>(1)</sup></b>		<b>High Rate <sup>(1)</sup></b>		<b>FY 2026-27<sup>(2)</sup></b>		<b>FY 2025-26</b>	
<b>FY 2026-27</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2025-26</b>	<b>FY 2026-27<sup>(2)</sup></b>	<b>FY 2025-26</b>	<b>FY 2026-27<sup>(2)</sup></b>	<b>FY 2025-26</b>
4.03%	4.03%	6.05%	6.05%	9.53%	9.56%	9.53%	9.56%

<sup>(1)</sup> 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.

<sup>(2)</sup> Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2026, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$159,733 for members contributing to Social Security and \$191,679 for members not contributing to Social Security.



**ORANGEVALE RECREATION AND PARK DISTRICT**  
**FY 2026-27 and FY 2025-26 MISCELLANEOUS MEMBER CONTRIBUTION RATES**  
**Effective First Full Pay Period in July 2026**

Actuarial Valuation Date: June 30, 2025

<b>Miscellaneous Tier 3</b>				<b>Miscellaneous Tier 5</b>			
COLA Factor:		0.4517		COLA Factor:		0.2094	
<b>Low Rate <sup>(1)</sup></b>		<b>High Rate <sup>(1)</sup></b>		<b>FY 2026-27<sup>(2)</sup></b>		<b>FY 2025-26</b>	
<b>FY 2026-27</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2025-26</b>	<b>FY 2026-27<sup>(2)</sup></b>	<b>FY 2025-26</b>	<b>FY 2026-27<sup>(2)</sup></b>	<b>FY 2025-26</b>
7.17%	7.20%	10.75%	10.80%	9.53%	9.56%		

<sup>(1)</sup> 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.

<sup>(2)</sup> Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2026, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$159,733 for members contributing to Social Security and \$191,679 for members not contributing to Social Security.



**RIO LINDA ELVERTA RECREATION AND PARKS DISTRICT**  
**FY 2026-27 and FY 2025-26 MISCELLANEOUS MEMBER CONTRIBUTION RATES**  
**Effective First Full Pay Period in July 2026**

Actuarial Valuation Date: June 30, 2025

**Miscellaneous Tier 5**

COLA Factor: 0.2094

<b>FY 2026-27<sup>(1)</sup></b>	<b>FY 2025-26</b>
9.53%	9.56%

<sup>(1)</sup> Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2026, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$159,733 for members contributing to Social Security and \$191,679 for members not contributing to Social Security.



**ALL OTHER SPECIAL DISTRICTS<sup>(1)</sup>**  
**FY 2026-27 and FY 2025-26 MISCELLANEOUS MEMBER CONTRIBUTION RATES**  
**Effective First Full Pay Period in July 2026**

Actuarial Valuation Date: June 30, 2025

<b>Miscellaneous Tier 3</b>				<b>Miscellaneous Tier 5</b>			
COLA Factor: 0.4517				COLA Factor: 0.2094			
<b>Low Rate<sup>(2)</sup></b>		<b>High Rate<sup>(2)</sup></b>		<b>FY 2025-26<sup>(3)</sup></b>		<b>FY 2025-26</b>	
<b>FY 2026-27</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2025-26</b>	<b>FY 2025-26<sup>(3)</sup></b>	<b>FY 2025-26</b>	<b>FY 2025-26</b>	<b>FY 2025-26</b>
4.03%	4.03%	6.05%	6.05%	9.53%	9.56%		

<sup>(1)</sup> 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.

<sup>(2)</sup> 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. The low rate does not apply to Mission Oaks Recreation and Park District for Tier 3.

<sup>(3)</sup> Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2026, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$159,733 for members contributing to Social Security and \$191,679 for members not contributing to Social Security.