



FY 2024-25 and FY 2023-24 EMPLOYER CONTRIBUTION RATES

Sacramento County and Elected Officials

MISCELLANEOUS

| | Tier 1 | | Tier 2 | | Tier 3 | | Tier 4 | | Tier 5 | |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | FY 2024-25 | FY 2023-24 | FY 2024-25 | FY 2023-24 | FY 2024-25 | FY 2023-24 | FY 2024-25 | FY 2023-24 | FY 2024-25 | FY 2023-24 |
| Normal Cost | 12.50% | 11.14% | 7.92% | 7.74% | 10.91% | 11.32% | 10.47% | 10.94% | 9.60% | 9.90% |
| UAAL | 12.36% | 12.81% | 12.36% | 12.81% | 12.36% | 12.81% | 12.36% | 12.81% | 12.36% | 12.81% |
| Total | 24.86% | 23.95% | 20.28% | 20.55% | 23.27% | 24.13% | 22.83% | 23.75% | 21.96% | 22.71% |

SAFETY

| | Tier 1 | | Tier 2 | | Tier 3 | | Tier 4 | |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | FY 2024-25 | FY 2023-24 | FY 2024-25 | FY 2023-24 | FY 2024-25 | FY 2023-24 | FY 2024-25 | FY 2023-24 |
| Normal Cost | 25.91% | 31.93% | 21.09% | 21.28% | 20.63% | 21.00% | 14.68% | 15.07% |
| UAAL | 36.61% | 37.20% | 36.61% | 37.20% | 36.61% | 37.20% | 36.61% | 37.20% |
| Total | 62.52% | 69.13% | 57.70% | 58.48% | 57.24% | 58.20% | 51.29% | 52.27% |

Superior Court

MISCELLANEOUS

| | Tier 1 | | Tier 2 | | Tier 3 | | Tier 5 | |
|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | FY 2024-25 | FY 2023-24 | FY 2024-25 | FY 2023-24 | FY 2024-25 | FY 2023-24 | FY 2024-25 | FY 2023-24 |
| Normal Cost | 17.92% | 14.24% | 11.73% | 11.41% | 15.67% | 16.45% | 9.60% | 9.90% |
| UAAL | 12.33% | 12.77% | 12.33% | 12.77% | 12.33% | 12.77% | 12.33% | 12.77% |
| Total | 30.25% | 27.01% | 24.06% | 24.18% | 28.00% | 29.22% | 21.93% | 22.67% |

Special Districts

MISCELLANEOUS

Galt-Arno Cemetery and Fair Oaks Cemetery Districts

| | Tier 3 | | Tier 5 | |
|--------------|---------------|---------------|---------------|---------------|
| | FY 2024-25 | FY 2023-24 | FY 2024-25 | FY 2023-24 |
| Normal Cost | 15.67% | 16.45% | 9.60% | 9.90% |
| UAAL | 15.95% | 16.73% | 15.95% | 16.73% |
| Total | 31.62% | 33.18% | 25.55% | 26.63% |

Orangevale Recreation and Park District

| | Tier 3 | | Tier 5 | |
|--------------|---------------|---------------|---------------|---------------|
| | FY 2024-25 | FY 2023-24 | FY 2024-25 | FY 2023-24 |
| Normal Cost | 10.91% | 11.32% | 9.60% | 9.90% |
| UAAL | 20.26% | 20.60% | 20.26% | 20.60% |
| Total | 31.17% | 31.92% | 29.86% | 30.50% |

Rio Linda Elverta Recreation and Park District

| | Tier 5 | |
|--------------|---------------|---------------|
| | FY 2024-25 | FY 2023-24 |
| Normal Cost | 9.60% | 9.90% |
| UAAL | 2.03% | 1.47% |
| Total | 11.63% | 11.37% |

All Other Districts

| | Tier 3 | | Tier 5 | |
|--------------|---------------|---------------|---------------|---------------|
| | FY 2024-25 | FY 2023-24 | FY 2024-25 | FY 2023-24 |
| Normal Cost | 15.67% | 16.45% | 9.60% | 9.90% |
| UAAL | 20.26% | 20.60% | 20.26% | 20.60% |
| Total | 35.93% | 37.05% | 29.86% | 30.50% |