



FY 2022-23 and FY 2021-22 EMPLOYER CONTRIBUTION RATES

Sacramento County and Elected Officials

MISCELLANEOUS

	Tier 1		Tier 2		Tier 3		Tier 4		Tier 5	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
Normal Cost	11.96%	11.80%	8.29%	8.29%	11.42%	11.49%	11.07%	11.07%	10.02%	10.01%
UAAL	13.41%	12.58%	13.41%	12.58%	13.41%	12.58%	13.41%	12.58%	13.41%	12.58%
Total	25.37%	24.38%	21.70%	20.87%	24.83%	24.07%	24.48%	23.65%	23.43%	22.59%

SAFETY

	Tier 1		Tier 2		Tier 3		Tier 4	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
Normal Cost	35.64%	30.08%	21.38%	21.36%	20.15%	20.02%	15.05%	15.11%
UAAL	37.32%	35.99%	37.32%	35.99%	37.32%	35.99%	37.32%	35.99%
Total	72.96%	66.07%	58.70%	57.35%	57.47%	56.01%	52.37%	51.10%

Superior Court

MISCELLANEOUS

	Tier 1		Tier 2		Tier 3		Tier 5	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
Normal Cost	15.73%	15.66%	12.41%	12.41%	16.55%	16.67%	10.02%	10.01%
UAAL	13.37%	12.54%	13.37%	12.54%	13.37%	12.54%	13.37%	12.54%
Total	29.10%	28.20%	25.78%	24.95%	29.92%	29.21%	23.39%	22.55%

Special Districts

MISCELLANEOUS

Galt-Arno Cemetery and Fair Oaks Cemetery Districts

	Tier 3		Tier 5	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
Normal Cost	16.55%	16.67%	10.02%	10.01%
UAAL	17.88%	16.47%	17.88%	16.47%
Total	34.43%	33.14%	27.90%	26.48%

Orangevale Recreation and Park District

	Tier 3		Tier 5	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
Normal Cost	11.42%	11.49%	10.02%	10.01%
UAAL	21.52%	20.61%	21.52%	20.61%
Total	32.94%	32.10%	31.54%	30.62%

Rio Linda Elverta Recreation and Park District

	Tier 5	
	FY 2022-23	FY 2021-22
Normal Cost	10.02%	10.01%
UAAL	2.02%	1.83%
Total	12.04%	11.84%

All Other Districts

	Tier 3		Tier 5	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
Normal Cost	16.55%	16.67%	10.02%	10.01%
UAAL	21.52%	20.61%	21.52%	20.61%
Total	38.07%	37.28%	31.54%	30.62%