



**SACRAMENTO COUNTY AND ELECTED OFFICIALS
FY 2023-2024 and FY 2022-23 EMPLOYER CONTRIBUTION RATES
Effective First Full Pay Period in July 2023**

Actuarial Valuation Date: June 30, 2022

MISCELLANEOUS MEMBERS

All Rep Units	Tier 1		Tier 2		Tier 3		Tier 4		Tier 5	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Basic	19.51%	20.47%	19.03%	19.92%	20.44%	20.86%	20.22%	20.67%	19.44%	19.88%
COLA	4.44%	4.90%	1.52%	1.78%	3.69%	3.97%	3.53%	3.81%	3.27%	3.55%
Total	23.95%	25.37%	20.55%	21.70%	24.13%	24.83%	23.75%	24.48%	22.71%	23.43%

SAFETY MEMBERS

All Rep Units	Tier 1		Tier 2		Tier 3		Tier 4	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Basic	55.19%	56.52%	48.51%	48.21%	48.39%	47.35%	43.77%	43.37%
COLA	13.94%	16.44%	9.97%	10.49%	9.81%	10.12%	8.50%	9.00%
Total	69.13%	72.96%	58.48%	58.70%	58.20%	57.47%	52.27%	52.37%



SACRAMENTO COUNTY AND ELECTED OFFICIALS
FY 2023-2024 and FY 2022-23 MEMBER CONTRIBUTION RATES
 Effective First Full Pay Period in July 2023

Actuarial Valuation Date: June 30, 2022

Miscellaneous Tier 1				
COLA Factor: 0.6400				
All Rep Units				
Entry Age ⁽²⁾	Low Rate ⁽¹⁾		High Rate ⁽¹⁾	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
16	5.89%	6.38%	8.83%	9.57%
17	5.94%	6.43%	8.91%	9.65%
18	6.00%	6.49%	9.00%	9.73%
19	6.04%	6.53%	9.06%	9.80%
20	6.09%	6.59%	9.14%	9.88%
21	6.15%	6.64%	9.23%	9.96%
22	6.21%	6.69%	9.31%	10.03%
23	6.27%	6.75%	9.41%	10.13%
24	6.33%	6.81%	9.49%	10.21%
25	6.38%	6.86%	9.57%	10.29%
26	6.43%	6.91%	9.65%	10.37%
27	6.50%	6.97%	9.75%	10.46%
28	6.55%	7.03%	9.83%	10.54%
29	6.62%	7.09%	9.93%	10.64%
30	6.69%	7.16%	10.03%	10.74%
31	6.75%	7.22%	10.13%	10.83%
32	6.82%	7.29%	10.23%	10.93%
33	6.88%	7.35%	10.32%	11.02%
34	6.95%	7.41%	10.42%	11.12%
35	7.03%	7.49%	10.54%	11.23%
36	7.09%	7.55%	10.64%	11.32%
37	7.17%	7.63%	10.75%	11.44%
38	7.25%	7.70%	10.87%	11.55%
39	7.33%	7.78%	11.00%	11.67%
40	7.41%	7.86%	11.11%	11.79%
41	7.49%	7.93%	11.23%	11.90%
42	7.56%	8.01%	11.34%	12.01%
43	7.64%	8.08%	11.46%	12.12%
44	7.71%	8.15%	11.57%	12.23%
45	7.80%	8.24%	11.70%	12.36%
46	7.88%	8.31%	11.82%	12.47%
47	7.95%	8.38%	11.92%	12.57%
48	8.01%	8.44%	12.01%	12.66%
49	8.07%	8.49%	12.10%	12.74%
50	8.07%	8.51%	12.11%	12.76%
51	8.04%	8.47%	12.06%	12.71%
52	8.01%	8.44%	12.01%	12.66%
53	7.97%	8.41%	11.96%	12.61%
54	7.95%	8.38%	11.92%	12.57%
55	7.95%	8.38%	11.92%	12.57%
56	7.95%	8.38%	11.92%	12.57%
57	7.95%	8.38%	11.92%	12.57%
58	7.95%	8.38%	11.92%	12.57%
59 & over	7.95%	8.38%	11.92%	12.57%

⁽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.



SACRAMENTO COUNTY AND ELECTED OFFICIALS
FY 2023-2024 and FY 2022-23 MEMBER CONTRIBUTION RATES
Effective First Full Pay Period in July 2023

Actuarial Valuation Date: June 30, 2022

	Miscellaneous Tier 2				Miscellaneous Tier 3				Miscellaneous Tier 4				Miscellaneous Tier 5	
	COLA Factor: None				COLA Factor: 0.4397				COLA Factor: 0.2288				COLA Factor: 0.2147	
	Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Low Rate ⁽¹⁾		High Rate ⁽¹⁾			
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24⁽²⁾	FY 2022-23
All Rep Units	5.16%	5.63%	7.74%	8.44%	7.55%	7.55%	11.32%	11.33%	7.29%	7.31%	10.94%	10.97%	9.90%	10.02%

⁽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 2023, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$134,974 for members contributing to Social Security and \$161,969 for members not contributing to Social Security.



SACRAMENTO COUNTY AND ELECTED OFFICIALS
FY 2023-24 and FY 2022-23 SAFETY MEMBER CONTRIBUTION RATES
 Effective First Full Pay Period in July 2023

Actuarial Valuation Date: June 30, 2022

Safety Tier 1				
COLA Factor: 0.6492				
All Rep Units				
Entry Age⁽²⁾	Low Rate ⁽¹⁾		High Rate ⁽¹⁾	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
18	13.43%	13.04%	20.15%	19.56%
19	13.52%	13.13%	20.28%	19.69%
20	13.61%	13.21%	20.41%	19.82%
21	13.69%	13.30%	20.54%	19.95%
22	13.78%	13.39%	20.67%	20.08%
23	13.87%	13.47%	20.80%	20.21%
24	13.97%	13.57%	20.95%	20.36%
25	14.06%	13.66%	21.09%	20.49%
26	14.15%	13.76%	21.23%	20.64%
27	14.25%	13.86%	21.38%	20.79%
28	14.35%	13.95%	21.53%	20.93%
29	14.47%	14.07%	21.70%	21.10%
30	14.56%	14.16%	21.84%	21.24%
31	14.67%	14.27%	22.01%	21.41%
32	14.79%	14.39%	22.19%	21.59%
33	14.91%	14.51%	22.37%	21.77%
34	15.03%	14.63%	22.55%	21.95%
35	15.17%	14.77%	22.75%	22.15%
36	15.30%	14.89%	22.95%	22.34%
37	15.45%	15.05%	23.18%	22.57%
38	15.62%	15.21%	23.43%	22.82%
39	15.79%	15.39%	23.69%	23.08%
40	15.91%	15.51%	23.87%	23.26%
41	16.03%	15.63%	24.05%	23.44%
42	16.13%	15.73%	24.20%	23.59%
43	16.18%	15.77%	24.27%	23.65%
44	16.22%	15.81%	24.33%	23.72%
45	16.19%	15.78%	24.28%	23.67%
46	16.11%	15.70%	24.17%	23.55%
47	15.96%	15.55%	23.94%	23.32%
48	15.79%	15.39%	23.69%	23.08%
49 & Over	15.55%	15.15%	23.33%	22.72%

⁽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 Safety Tier 1 members who entered SCERS membership prior to January 1, 1975, contributions will be based on their actual entry age, and all other Safety Tier 1 members will contribute on the basis of a single entry age of 29.



SACRAMENTO COUNTY AND ELECTED OFFICIALS
FY 2023-24 and FY 2022-23 SAFETY MEMBER CONTRIBUTION RATES (CONTINUED)
Effective First Full Pay Period in July 2023

Actuarial Valuation : June 30, 2022

	Safety Tier 2				Safety Tier 3				Safety Tier 4	
	COLA Factor: 0.3973				COLA Factor: 0.3678				COLA Factor: 0.2771	
	Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Low Rate ⁽¹⁾		High Rate ⁽¹⁾			
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23	FY 2023-24 ⁽²⁾	FY 2022-23
All Rep Units	14.08%	14.05%	21.12%	21.08%	13.95%	13.31%	20.92%	19.96%	15.07%	15.05%

⁽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 2023, the annual pensionable compensation limit for Safety Tier 4 members are \$134,974 for members contributing to Social Security and \$161,969 for members not contributing to Social Security.