



FY 2023-24 and FY 2022-23 EMPLOYER CONTRIBUTION RATES

Sacramento County and Elected Officials

MISCELLANEOUS

	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
Normal Cost	11.14%	11.96%	7.74%	8.29%	11.32%	11.42%	10.94%	11.07%	9.90%	10.02%
UAAL	12.81%	13.41%	12.81%	13.41%	12.81%	13.41%	12.81%	13.41%	12.81%	13.41%
Total	23.95%	25.37%	20.55%	21.70%	24.13%	24.83%	23.75%	24.48%	22.71%	23.43%

SAFETY

	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
Normal Cost	31.93%	35.64%	21.28%	21.38%	21.00%	20.15%	15.07%	15.05%
UAAL	37.20%	37.32%	37.20%	37.32%	37.20%	37.32%	37.20%	37.32%
Total	69.13%	72.96%	58.48%	58.70%	58.20%	57.47%	52.27%	52.37%

Superior Court

MISCELLANEOUS

	Tier 1		Tier 2		Tier 3		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
Normal Cost	14.24%	15.73%	11.41%	12.41%	16.45%	16.55%	9.90%	10.02%
UAAL	12.77%	13.37%	12.77%	13.37%	12.77%	13.37%	12.77%	13.37%
Total	27.01%	29.10%	24.18%	25.78%	29.22%	29.92%	22.67%	23.39%

Special Districts

MISCELLANEOUS

Galt-Arno Cemetery and Fair Oaks Cemetery Districts

	Tier 3		Tier 5	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Normal Cost	16.45%	16.55%	9.90%	10.02%
UAAL	16.73%	17.88%	16.73%	17.88%
Total	33.18%	34.43%	26.63%	27.90%

Orangevale Recreation and Park District

	Tier 3		Tier 5	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Normal Cost	11.32%	11.42%	9.90%	10.02%
UAAL	20.60%	21.52%	20.60%	21.52%
Total	31.92%	32.94%	30.50%	31.54%

Rio Linda Elverta Recreation and Park District

	Tier 5	
	FY 2023-24	FY 2022-23
Normal Cost	9.90%	10.02%
UAAL	1.47%	2.02%
Total	11.37%	12.04%

All Other Districts

	Tier 3		Tier 5	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Normal Cost	16.45%	16.55%	9.90%	10.02%
UAAL	20.60%	21.52%	20.60%	21.52%
Total	37.05%	38.07%	30.50%	31.54%