



**SACRAMENTO COUNTY AND ELECTED OFFICIALS
 FY 2022-2023 and FY 2021-22 EMPLOYER CONTRIBUTION RATES
 Effective First Full Pay Period in July 2022**

Actuarial Valuation Date: June 30, 2021

MISCELLANEOUS MEMBERS

All Rep Units	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
Basic	20.47%	19.44%	19.92%	18.98%	20.86%	19.98%	20.67%	19.73%	19.88%	18.93%
COLA	4.90%	4.94%	1.78%	1.89%	3.97%	4.09%	3.81%	3.92%	3.55%	3.66%
Total	25.37%	24.38%	21.70%	20.87%	24.83%	24.07%	24.48%	23.65%	23.43%	22.59%

SAFETY MEMBERS

All Rep Units	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
Basic	56.52%	51.63%	48.21%	47.10%	47.35%	46.15%	43.37%	42.31%
COLA	16.44%	14.44%	10.49%	10.25%	10.12%	9.86%	9.00%	8.79%
Total	72.96%	66.07%	58.70%	57.35%	57.47%	56.01%	52.37%	51.10%



SACRAMENTO COUNTY AND ELECTED OFFICIALS
FY 2022-2023 and FY 2021-22 MEMBER CONTRIBUTION RATES
 Effective First Full Pay Period in July 2022

Actuarial Valuation Date: June 30, 2021

Miscellaneous Tier 1				
COLA Factor: 0.5919				
All Rep Units				
Entry Age ⁽²⁾	Low Rate ⁽¹⁾		High Rate ⁽¹⁾	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
16	6.38%	6.39%	9.57%	9.59%
17	6.43%	6.45%	9.65%	9.67%
18	6.49%	6.50%	9.73%	9.75%
19	6.53%	6.54%	9.80%	9.81%
20	6.59%	6.59%	9.88%	9.89%
21	6.64%	6.64%	9.96%	9.96%
22	6.69%	6.69%	10.03%	10.04%
23	6.75%	6.76%	10.13%	10.14%
24	6.81%	6.81%	10.21%	10.21%
25	6.86%	6.86%	10.29%	10.29%
26	6.91%	6.91%	10.37%	10.37%
27	6.97%	6.97%	10.46%	10.46%
28	7.03%	7.03%	10.54%	10.54%
29	7.09%	7.09%	10.64%	10.63%
30	7.16%	7.15%	10.74%	10.73%
31	7.22%	7.21%	10.83%	10.82%
32	7.29%	7.27%	10.93%	10.91%
33	7.35%	7.34%	11.02%	11.01%
34	7.41%	7.40%	11.12%	11.10%
35	7.49%	7.47%	11.23%	11.21%
36	7.55%	7.53%	11.32%	11.30%
37	7.63%	7.61%	11.44%	11.41%
38	7.70%	7.68%	11.55%	11.52%
39	7.78%	7.76%	11.67%	11.64%
40	7.86%	7.83%	11.79%	11.75%
41	7.93%	7.91%	11.90%	11.86%
42	8.01%	7.98%	12.01%	11.97%
43	8.08%	8.05%	12.12%	12.08%
44	8.15%	8.13%	12.23%	12.19%
45	8.24%	8.21%	12.36%	12.31%
46	8.31%	8.28%	12.47%	12.42%
47	8.38%	8.34%	12.57%	12.51%
48	8.44%	8.41%	12.66%	12.61%
49	8.49%	8.46%	12.74%	12.69%
50	8.51%	8.47%	12.76%	12.70%
51	8.47%	8.43%	12.71%	12.65%
52	8.44%	8.41%	12.66%	12.61%
53	8.41%	8.37%	12.61%	12.56%
54	8.38%	8.34%	12.57%	12.51%
55	8.38%	8.34%	12.57%	12.51%
56	8.38%	8.34%	12.57%	12.51%
57	8.38%	8.34%	12.57%	12.51%
58	8.38%	8.34%	12.57%	12.51%
59 & over	8.38%	8.34%	12.57%	12.51%

⁽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 2022-2023 and FY 2021-22 MEMBER CONTRIBUTION RATES
 Effective First Full Pay Period in July 2022**

Actuarial Valuation Date: June 30, 2021

	Miscellaneous Tier 2				Miscellaneous Tier 3				Miscellaneous Tier 4				Miscellaneous Tier 5	
	COLA Factor: None				COLA Factor: 0.4428				COLA Factor: 0.2316				COLA Factor: 0.2145	
	Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Low Rate ⁽¹⁾		High Rate ⁽¹⁾			
	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	FY 2022-23	FY 2021-22	FY 2022-23⁽²⁾	FY 2021-22
All Rep Units	5.63%	5.63%	8.44%	8.44%	7.55%	7.61%	11.33%	11.41%	7.31%	7.31%	10.97%	10.97%	10.02%	10.01%

⁽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 2022, 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 2022-23 and FY 2021-22 SAFETY MEMBER CONTRIBUTION RATES
 Effective First Full Pay Period in July 2022

Actuarial Valuation Date: June 30, 2021

Safety Tier 1				
COLA Factor: 0.6378				
All Rep Units				
Entry Age⁽²⁾	Low Rate⁽¹⁾		High Rate⁽¹⁾	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
18	13.04%	14.36%	19.56%	21.54%
19	13.13%	14.44%	19.69%	21.66%
20	13.21%	14.53%	19.82%	21.79%
21	13.30%	14.61%	19.95%	21.91%
22	13.39%	14.69%	20.08%	22.04%
23	13.47%	14.77%	20.21%	22.16%
24	13.57%	14.87%	20.36%	22.30%
25	13.66%	14.95%	20.49%	22.43%
26	13.76%	15.05%	20.64%	22.57%
27	13.86%	15.14%	20.79%	22.71%
28	13.95%	15.23%	20.93%	22.85%
29	14.07%	15.33%	21.10%	23.00%
30	14.16%	15.43%	21.24%	23.14%
31	14.27%	15.53%	21.41%	23.30%
32	14.39%	15.65%	21.59%	23.47%
33	14.51%	15.76%	21.77%	23.64%
34	14.63%	15.87%	21.95%	23.81%
35	14.77%	16.00%	22.15%	24.00%
36	14.89%	16.13%	22.34%	24.19%
37	15.05%	16.27%	22.57%	24.41%
38	15.21%	16.43%	22.82%	24.64%
39	15.39%	16.59%	23.08%	24.89%
40	15.51%	16.71%	23.26%	25.06%
41	15.63%	16.82%	23.44%	25.23%
42	15.73%	16.91%	23.59%	25.37%
43	15.77%	16.95%	23.65%	25.43%
44	15.81%	17.00%	23.72%	25.50%
45	15.78%	16.97%	23.67%	25.45%
46	15.70%	16.89%	23.55%	25.34%
47	15.55%	16.75%	23.32%	25.12%
48	15.39%	16.59%	23.08%	24.89%
49 & Over	15.15%	16.37%	22.72%	24.55%

⁽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 2022-23 and FY 2021-22 SAFETY MEMBER CONTRIBUTION RATES (CONTINUED)
Effective First Full Pay Period in July 2022

Actuarial Valuation : June 30, 2021

	Safety Tier 2				Safety Tier 3				Safety Tier 4	
	COLA Factor: 0.3986				COLA Factor: 0.3548				COLA Factor: 0.2776	
	Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Low Rate ⁽¹⁾		High Rate ⁽¹⁾			
	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⁽²⁾	FY 2021-22
All Rep Units	14.05%	14.11%	21.08%	21.16%	13.31%	13.30%	19.96%	19.95%	15.05%	15.11%

⁽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 2022, 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.