



FY 2025-26 and FY 2024-25 EMPLOYER CONTRIBUTION RATES

Sacramento County and Elected Officials

MISCELLANEOUS

	Tier 1		Tier 2		Tier 3		Tier 4		Tier 5	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Normal Cost	11.80%	12.50%	8.12%	7.92%	10.90%	10.91%	10.47%	10.47%	9.56%	9.60%
UAAL	11.52%	12.36%	11.52%	12.36%	11.52%	12.36%	11.52%	12.36%	11.52%	12.36%
Total	23.32%	24.86%	19.64%	20.28%	22.42%	23.27%	21.99%	22.83%	21.08%	21.96%

SAFETY

	Tier 1		Tier 2		Tier 3		Tier 4	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Normal Cost	30.78%	25.91%	21.19%	21.09%	20.51%	20.63%	14.64%	14.68%
UAAL	34.95%	36.61%	34.95%	36.61%	34.95%	36.61%	34.95%	36.61%
Total	65.73%	62.52%	56.14%	57.70%	55.46%	57.24%	49.59%	51.29%

SacSewer

MISCELLANEOUS

	Tier 2		Tier 3		Tier 4		Tier 5	
	FY 2024-25**	FY 2024-25*	FY 2024-25**	FY 2024-25*	FY 2024-25**	FY 2024-25*	FY 2024-25**	FY 2024-25*
Normal Cost	11.16%	7.92%	14.85%	10.91%	10.67%	10.47%	9.60%	9.60%
UAAL	12.36%	12.36%	12.36%	12.36%	12.36%	12.36%	12.36%	12.36%
Total	23.52%	20.28%	27.21%	23.27%	23.03%	22.83%	21.96%	21.96%

	Tier 2	Tier 3	Tier 4	Tier 5
	FY 2025-26	FY 2025-26	FY 2025-26	FY 2025-26
Normal Cost	11.60%	14.57%	10.27%	9.47%
UAAL	11.49%	11.49%	11.49%	11.49%
Total	23.09%	26.06%	21.76%	20.96%

* Due to employer separation from the County on December 15, 2024, employer contribution rates effective July 1, 2024 through December 14, 2024.

** Due to employer separation from the County on December 15, 2024, employee contribution rates effective December 15, 2024 through June 30, 2025.

Superior Court

MISCELLANEOUS

	Tier 1		Tier 2		Tier 3		Tier 5	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Normal Cost	16.36%	17.92%	12.15%	11.73%	15.58%	15.67%	9.56%	9.60%
UAAL	11.49%	12.33%	11.49%	12.33%	11.49%	12.33%	11.49%	12.33%
Total	27.85%	30.25%	23.64%	24.06%	27.07%	28.00%	21.05%	21.93%

Special Districts

MISCELLANEOUS

Galt-Arno Cemetery and Fair Oaks Cemetery Districts

	Tier 3		Tier 5	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Normal Cost	15.58%	15.67%	9.56%	9.60%
UAAL	14.57%	15.95%	14.57%	15.95%
Total	30.15%	31.62%	24.13%	25.55%



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Orangevale Recreation and Park District

	Tier 3		Tier 5	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Normal Cost	10.90%	10.91%	9.56%	9.60%
UAAL	18.80%	20.26%	18.80%	20.26%
Total	29.70%	31.17%	28.36%	29.86%

Rio Linda Elverta Recreation and Park District

	Tier 5	
	FY 2025-26	FY 2024-25
Normal Cost	9.56%	9.60%
UAAL	1.81%	2.03%
Total	11.37%	11.63%

All Other Districts

	Tier 3		Tier 5	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Normal Cost	15.58%	15.67%	9.56%	9.60%
UAAL	18.80%	20.26%	18.80%	20.26%
Total	34.38%	35.93%	28.36%	29.86%