

Sacramento County and Elected Officials

MISCELLANEOUS

| | Tier 1** | Tier 2 | Tier 3 | Tier 4 | Tier 5 | |
|--------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--|
| All | FY 2025-26 FY 2024-25 | |
| | 11.96% 12.68% | 8.23% 8.04% | 10.80% 10.81% | 10.35% 10.35% | 9.56% 9.60% | |
| SAFETY | - | | | | | |
| | Tier 1** | Tier 2 | Tier 3 | Tier 4 | | |
| All | FY 2025-26 FY 2024-25 | | |
| | 21.30% 21.16% | 20.93% 20.91% | 20.39% 20.53% | 14.64% 14.68% | | |

SacSewer

MISCELLANEOUS

| | Tier 2 | Tier 3 | Tier 4 | Tier 5 | |
|----------------------------|--------|------------------------|------------------------|------------------------|--|
| All FY 2025-26 FY 2024-25* | | FY 2025-26 FY 2024-25* | FY 2025-26 FY 2024-25* | FY 2025-26 FY 2024-25* | |
| | 4.75% | 6.93% | 10.15% | 9.47% | |
| 7/1/24-12/14/24 | 8.04% | 10.81% | 10.35% | 9.60% | |
| 12/15/24-6/30/25 | 4.75% | 6.81% | 10.13% | 9.60% | |

Superior Court

MISCELLANEOUS

| | Tier | 1** | Tie | r 2 | Tie | er 3 | Tie | er 5 |
|-----|------------|------------|------------|------------|------------|------------|------------|------------|
| All | FY 2025-26 | FY 2024-25 |
| | 7.33% | 7.32% | 4.17% | 4.17% | 6.05% | 5.97% | 9.56% | 9.60% |

Special Districts

MISCELLANEOUS

| Galt-Arno Cemetery | Tie | er 3 | Tier 5 | | |
|----------------------------|------------|------------|------------|------------|--|
| and Fair Oaks | FY 2025-26 | FY 2024-25 | FY 2025-26 | FY 2024-25 | |
| Cemetery Districts | 6.05% | 5.97% | 9.56% | 9.60% | |
| Orangevale | Tier 3 | | Tier 5 | | |
| Recreation and Park | FY 2025-26 | FY 2024-25 | FY 2025-26 | FY 2024-25 | |
| District | 10.80% | 10.81% | 9.56% | 9.60% | |
| Rio Linda Elverta | Tier 5 | | | | |
| Recreation and Park | FY 2025-26 | FY 2024-25 | | | |
| District | 9.56% | 9.60% | | | |
| | Tier 3 | | Tier 5 | | |
| All Other Districts | FY 2025-26 | FY 2024-25 | FY 2025-26 | FY 2024-25 | |
| | 6.05% | 5.97% | 9.56% | 9.60% | |

Note: For legacy tiers (Miscellaneous tiers 1, 2, 3, and 4 and Safety tiers 1, 2, and 3), member rates shown are for bi-weekly salary in excess of \$350). For PEPRA tiers (Miscellaneous tier 5 and Safety tier 4), member rates shown are for the total bi-weekly salary.

* Due to employer separation from the County on December 15, 2024, employee contribution rates change on December 15, 2024 for the remainder of FY2024-25.

** Members who enter prior to 1/1/1975 contribute on the basis of their actual entry age and all others contribute based on the basis of a single entry age of 35 for Miscellaneous members and age of 29 for Safety members.