



**SACRAMENTO COUNTY AND ELECTED OFFICIALS
 FY 2025-2026 and FY 2024-25 EMPLOYER CONTRIBUTION RATES
 Effective First Full Pay Period in July 2025**

Actuarial Valuation Date: June 30, 2024

MISCELLANEOUS MEMBERS

All Rep Units

	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
Basic	19.15%	19.61%	18.42%	18.58%	19.10%	19.47%	18.88%	19.24%	18.20%	18.60%
COLA	4.17%	5.25%	1.22%	1.70%	3.32%	3.80%	3.11%	3.59%	2.88%	3.36%
Total	23.32%	24.86%	19.64%	20.28%	22.42%	23.27%	21.99%	22.83%	21.08%	21.96%

SAFETY MEMBERS

All Rep Units

	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
Basic	52.38%	48.44%	46.02%	46.33%	45.63%	46.12%	41.05%	41.47%
COLA	13.35%	14.08%	10.12%	11.37%	9.83%	11.12%	8.54%	9.82%
Total	65.73%	62.52%	56.14%	57.70%	55.46%	57.24%	49.59%	51.29%



SACRAMENTO COUNTY AND ELECTED OFFICIALS
FY 2025-2026 and FY 2024-25 MEMBER CONTRIBUTION RATES
 Effective First Full Pay Period in July 2025

Actuarial Valuation Date: June 30, 2024

Miscellaneous Tier 1				
COLA Factor: 0.6887				
All Rep Units				
Entry Age⁽²⁾	Low Rate⁽¹⁾		High Rate⁽¹⁾	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
	16	6.81%	7.30%	10.22%
17	6.87%	7.35%	10.30%	11.03%
18	6.93%	7.41%	10.39%	11.11%
19	6.97%	7.45%	10.46%	11.18%
20	7.03%	7.51%	10.54%	11.27%
21	7.08%	7.57%	10.62%	11.35%
22	7.14%	7.63%	10.71%	11.44%
23	7.21%	7.69%	10.81%	11.54%
24	7.27%	7.75%	10.90%	11.62%
25	7.32%	7.81%	10.98%	11.71%
26	7.37%	7.86%	11.06%	11.79%
27	7.45%	7.93%	11.17%	11.89%
28	7.50%	7.99%	11.25%	11.98%
29	7.57%	8.05%	11.35%	12.08%
30	7.63%	8.12%	11.45%	12.18%
31	7.70%	8.19%	11.55%	12.28%
32	7.77%	8.25%	11.65%	12.38%
33	7.84%	8.32%	11.76%	12.48%
34	7.91%	8.39%	11.86%	12.58%
35	<u>7.97%</u>	<u>8.45%</u>	<u>11.96%</u>	<u>12.68%</u>
36	8.05%	8.53%	12.08%	12.80%
37	8.13%	8.61%	12.20%	12.92%
38	8.21%	8.69%	12.31%	13.04%
39	8.29%	8.77%	12.43%	13.16%
40	8.38%	8.86%	12.57%	13.29%
41	8.47%	8.95%	12.70%	13.43%
42	8.56%	9.04%	12.84%	13.56%
43	8.65%	9.13%	12.97%	13.70%
44	8.73%	9.21%	13.09%	13.81%
45	8.81%	9.29%	13.21%	13.93%
46	8.89%	9.37%	13.33%	14.05%
47	8.97%	9.45%	13.45%	14.17%
48	9.04%	9.53%	13.56%	14.29%
49	9.10%	9.58%	13.65%	14.37%
50	9.11%	9.59%	13.66%	14.39%
51	9.09%	9.57%	13.63%	14.35%
52	9.05%	9.53%	13.58%	14.30%
53	9.00%	9.48%	13.50%	14.22%
54	8.94%	9.43%	13.41%	14.14%
55	8.94%	9.43%	13.41%	14.14%
56	8.94%	9.43%	13.41%	14.14%
57	8.94%	9.43%	13.41%	14.14%
58	8.94%	9.43%	13.41%	14.14%
59 & over	8.94%	9.43%	13.41%	14.14%

⁽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 2025-2026 and FY 2024-25 MEMBER CONTRIBUTION RATES
 Effective First Full Pay Period in July 2025**

Actuarial Valuation Date: June 30, 2024

	Miscellaneous Tier 2				Miscellaneous Tier 3				Miscellaneous Tier 4				Miscellaneous Tier 5	
	COLA Factor: None				COLA Factor: 0.4511				COLA Factor: 0.2297				COLA Factor: 0.2101	
	Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Low Rate ⁽¹⁾		High Rate ⁽¹⁾			
	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	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
All Rep Units	5.49%	5.36%	8.23%	8.04%	7.20%	7.21%	10.80%	10.81%	6.90%	6.90%	10.35%	10.35%	9.56%	9.60%

⁽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 2025, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$155,081 for members contributing to Social Security and \$186,096 for members not contributing to Social Security.



SACRAMENTO COUNTY AND ELECTED OFFICIALS
FY 2025-26 and FY 2024-25 SAFETY MEMBER CONTRIBUTION RATES
 Effective First Full Pay Period in July 2025

Actuarial Valuation Date: June 30, 2024

Safety Tier 1				
COLA Factor: 0.3806				
All Rep Units				
Entry Age ⁽²⁾	Low Rate ⁽¹⁾		High Rate ⁽¹⁾	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
18	13.33%	13.21%	19.99%	19.81%
19	13.40%	13.29%	20.10%	19.93%
20	13.47%	13.36%	20.21%	20.04%
21	13.55%	13.43%	20.32%	20.15%
22	13.62%	13.51%	20.43%	20.27%
23	13.70%	13.59%	20.55%	20.39%
24	13.77%	13.67%	20.66%	20.51%
25	13.86%	13.76%	20.79%	20.64%
26	13.94%	13.84%	20.91%	20.76%
27	14.02%	13.93%	21.03%	20.89%
28	14.11%	14.02%	21.17%	21.03%
29	14.20%	14.11%	21.30%	21.16%
30	14.30%	14.21%	21.45%	21.32%
31	14.39%	14.31%	21.59%	21.46%
32	14.49%	14.41%	21.74%	21.62%
33	14.59%	14.51%	21.89%	21.77%
34	14.71%	14.63%	22.06%	21.94%
35	14.79%	14.71%	22.18%	22.07%
36	14.88%	14.81%	22.32%	22.21%
37	14.98%	14.91%	22.47%	22.37%
38	15.08%	15.01%	22.62%	22.52%
39	15.20%	15.14%	22.80%	22.71%
40	15.30%	15.24%	22.95%	22.86%
41	15.39%	15.33%	23.08%	22.99%
42	15.46%	15.41%	23.19%	23.11%
43	15.51%	15.46%	23.27%	23.19%
44	15.56%	15.51%	23.34%	23.26%
45	15.52%	15.47%	23.28%	23.21%
46	15.44%	15.39%	23.16%	23.08%
47	15.34%	15.28%	23.01%	22.92%
48	15.23%	15.17%	22.84%	22.75%
49 & Over	15.06%	15.00%	22.59%	22.50%

⁽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 2025-26 and FY 2024-25 SAFETY MEMBER CONTRIBUTION RATES (CONTINUED)
Effective First Full Pay Period in July 2025

Actuarial Valuation : June 30, 2024

	Safety Tier 2				Safety Tier 3				Safety Tier 4	
	COLA Factor: 0.3963				COLA Factor: 0.3727				COLA Factor: 0.2742	
	Low Rate ⁽¹⁾		High Rate ⁽¹⁾		Low Rate ⁽¹⁾		High Rate ⁽¹⁾			
	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
All Rep Units	13.95%	13.94%	20.93%	20.91%	13.59%	13.69%	20.39%	20.53%	14.64%	14.68%

⁽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 2025, the annual pensionable compensation limit for Safety Tier 4 members are \$155,081 for members contributing to Social Security and \$186,096 for members not contributing to Social Security.