



SACRAMENTO AREA SEWER DISTRICT
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 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*
Basic	21.82%	18.58%	23.35%	19.47%	19.36%	19.24%	18.60%	18.60%
COLA	1.70%	1.70%	3.86%	3.80%	3.67%	3.59%	3.36%	3.36%
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	
Basic	21.88%		22.75%		18.69%		18.08%	
COLA	1.21%		3.31%		3.07%		2.88%	
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, employer contribution rates effective December 15, 2024 through June 30, 2025.



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	Miscellaneous Tier 2				Miscellaneous Tier 3				Miscellaneous Tier 4				Miscellaneous Tier 5	
	COLA Factor: None				COLA Factor: 0.3723				COLA Factor: 0.1927				COLA Factor: 0.2141	
	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	3.17%	5.36%	4.75%	8.04%	4.62%	7.21%	6.93%	10.81%	6.77%	6.90%	10.15%	10.35%	9.47%	9.60%
		FY 2024-25**		FY 2024-25**		FY 2024-25**		FY 2024-25**		FY 2024-25**		FY 2024-25**		FY 2024-25**
		3.17%		4.75%		4.54%		6.81%		6.75%		10.13%		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.

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