



ALL OTHER SPECIAL DISTRICTS⁽¹⁾
FY 2026-27 and FY 2025-26 MISCELLANEOUS MEMBER CONTRIBUTION RATES
Effective First Full Pay Period in July 2026

Actuarial Valuation Date: June 30, 2025

Miscellaneous Tier 3				Miscellaneous Tier 5	
COLA Factor: 0.4517				COLA Factor: 0.2094	
Low Rate⁽²⁾		High Rate⁽²⁾		FY 2026-27⁽³⁾	FY 2025-26
FY 2026-27	FY 2025-26	FY 2026-27	FY 2025-26		
4.03%	4.03%	6.05%	6.05%	9.53%	9.56%

⁽¹⁾ Contribution rates are for the following employers: Carmichael Recreation and Park District, Elk Grove Consumnes Cemetery District, Mission Oaks Recreation and Park District, Sacramento Employment and Training Agency, and Sunrise Recreation and Park District.

⁽²⁾ 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. The low rate does not apply to Mission Oaks Recreation and Park District for Tier 3.

⁽³⁾ Contribution rate to be applied to the entire applicable pensionable compensation. For calendar year 2026, the annual pensionable compensation limit for Miscellaneous Tier 5 members are \$159,733 for members contributing to Social Security and \$191,679 for members not contributing to Social Security.