

**SJCERA EMPLOYER RETIREMENT CONTRIBUTION RATES - 2023**

As determined by annual actuarial valuation as of January 1, 2022  
Expressed as a Percentage of Active Member Payroll

	TIER 1			TIER 1 w/COLA Cost Sharing			TIER 1 w/COLA Cost Sharing Plus			TIER 2		
	GENERAL	SAFETY	COMPOSITE TOTAL	GENERAL	SAFETY	COMPOSITE TOTAL	GENERAL	SAFETY	COMPOSITE TOTAL	GENERAL	SAFETY	COMPOSITE TOTAL
<b>EMPLOYER CONTRIBUTIONS:</b>												
<b>Normal Cost</b>												
Basic	13.39%	22.36%	15.18%	13.39%	22.36%	15.18%	12.81%	20.66%	14.37%	7.85%	11.26%	8.26%
Post-retirement COLA	5.79%	10.77%	6.78%	2.93%	5.48%	3.44%	2.93%	5.48%	3.44%	2.50%	4.58%	2.76%
<b>Total</b>	<b>19.18%</b>	<b>33.13%</b>	<b>21.96%</b>	<b>16.32%</b>	<b>27.84%</b>	<b>18.62%</b>	<b>15.74%</b>	<b>26.14%</b>	<b>17.81%</b>	<b>10.35%</b>	<b>15.84%</b>	<b>11.02%</b>
<b>UAL Amortization Cost</b>												
Basic	19.11%	45.32%	24.29%	19.11%	45.32%	24.29%	19.11%	45.32%	24.29%	19.11%	45.32%	22.17%
Post-retirement COLA	10.24%	19.82%	12.13%	10.24%	19.82%	12.13%	10.24%	19.82%	12.13%	10.24%	19.82%	11.35%
<b>Total</b>	<b>29.35%</b>	<b>65.14%</b>	<b>36.42%</b>	<b>29.35%</b>	<b>65.14%</b>	<b>36.42%</b>	<b>29.35%</b>	<b>65.14%</b>	<b>36.42%</b>	<b>29.35%</b>	<b>65.14%</b>	<b>33.52%</b>
<b>Total Plan Cost</b>												
Basic	32.50%	67.68%	39.47%	32.50%	67.68%	39.47%	31.92%	65.98%	38.66%	26.96%	56.58%	30.43%
Post-Retirement COLA	16.03%	30.59%	18.91%	13.17%	25.30%	15.57%	13.17%	25.30%	15.57%	12.74%	24.40%	14.11%
<b>Total</b>	<b>48.53%</b>	<b>98.27%</b>	<b>58.38%</b>	<b>45.67%</b>	<b>92.98%</b>	<b>55.04%</b>	<b>45.09%</b>	<b>91.28%</b>	<b>54.23%</b>	<b>39.70%</b>	<b>80.98%</b>	<b>44.54%</b>
Total Plan Normal Cost	23.29%	38.34%	26.29%	23.29%	38.34%	26.29%	23.29%	38.34%	26.29%	20.70%	31.68%	22.04%

	TIER 1			TIER 1 w/COLA Cost Sharing			TIER 1 w/COLA Cost Sharing		
	GENERAL	SAFETY	COMPOSITE TOTAL	GENERAL	SAFETY	COMPOSITE TOTAL	GENERAL	SAFETY	COMPOSITE TOTAL
<b>Employers</b>									
LAFCO				X					
Lathrop Manteca Fire								X	
Mountain House							X	X	
San Joaquin County							X*	X**	
SJ Historical Society				X					
SJ Law Library				X					
SJ Mosquito				X					
Superior Court	X								
Tracy Cemetery	X								
Waterloo Morada Fire					X				

1 LMFD - If hired before July 1, 2012, the rate is 91.28%; if hired on or after July 1, 2012, the rate is 90.28%

\* San Joaquin County - Employer Rate for General

\*\* San Joaquin County Safety Rate, Bargaining Unit J through February 26, 2023 is 94.29%, after that date rate becomes 91.28%