

History of San Diego County Employees Retirement Association (SDCERA) Employer Contribution Rates Fiscal Year 2013-14 through Fiscal Year 2022-23

TIERS 1, A and B	FY 2022-23		FY 2021-22		FY 2020-21		FY 2019-20		FY 2018-19		FY 2017-18		FY 2016-17		FY 2015-16		FY 2014-15		FY 2013-14	
	General	Safety	General	Safety	General	Safety	General	Safety	General	Safety	General	Safety	General	Safety	General	Safety	General	Safety	General	Safety
Contributions for:																				
Normal Cost	15.66%	23.36%	15.76%	23.51%	15.80%	23.50%	14.57%	22.39%	14.70%	22.55%	14.80%	22.62%	14.14%	21.51%	13.88%	20.92%	13.50%	20.85%	13.04%	21.33%
UAAL	27.57%	40.67%	28.45%	39.92%	28.52%	38.76%	25.82%	36.36%	25.25%	34.27%	24.65%	33.12%	20.93%	24.21%	19.17%	22.44%	19.96%	23.34%	17.81%	24.59%
Total	43.23%	64.03%	44.21%	63.43%	44.32%	62.26%	40.39%	58.75%	39.95%	56.82%	39.45%	55.74%	35.07%	45.72%	33.05%	43.36%	33.46%	44.19%	30.85%	45.92%
Actuarial Aggregate Rate	N/A		N/A		N/A		N/A		N/A		N/A		N/A		N/A		N/A		34.26%	
Board of Supervisors Approved Aggregate Rate	N/A		N/A		N/A		N/A		N/A		N/A		N/A		N/A		N/A		34.26%	

TIER C	FY 2022-23		FY 2021-22		FY 2020-2021		FY 2019-20		FY 2018-19		FY 2017-18		FY 2016-17		FY 2015-16		FY 2014-15		FY 2013-14	
	General	Safety	General	Safety	General	Safety	General	Safety	General	Safety	General	Safety	General	Safety	General	Safety	General	Safety	General	Safety
Contributions for:																				
Normal Cost	9.17%	15.16%	9.19%	15.15%	9.14%	15.23%	8.31%	14.88%	8.27%	14.69%	8.33%	14.77%	8.03%	13.81%	7.74%	13.22%	7.72%	14.11%	7.33%	13.14%
UAAL	27.57%	40.67%	28.45%	39.92%	28.52%	38.76%	25.82%	36.36%	25.25%	34.27%	24.65%	33.12%	20.93%	24.21%	19.17%	22.44%	19.96%	23.34%	17.81%	24.59%
Total	36.74%	55.83%	37.64%	55.07%	37.66%	53.99%	34.13%	51.24%	33.52%	48.96%	32.98%	47.89%	28.96%	38.02%	26.91%	35.66%	27.68%	37.45%	25.14%	37.73%

TIER D	FY 2022-23		FY 2021-22		FY 2020-2021		FY 2019-20		FY 2018-19	
	General	Safety ^(a)	General	Safety ^(a)	General	Safety ^(a)	General	Safety ^(a)	General	Safety ^(a)
Estimated contributions for:										
Normal Cost	6.54%	13.89%	6.51%	14.53%	6.50%	14.53%	6.02%	N/A	6.02%	N/A
UAAL	27.57%	40.67%	28.45%	39.92%	28.52%	38.76%	25.82%	N/A	25.25%	N/A
Total	34.11%	54.56%	34.96%	54.45%	35.02%	53.29%	31.84%	N/A	31.27%	N/A

^(a)Safety Tier D was implemented for new safety employees entering SDCERA on or after July 1, 2020.

ALL TIERS	FY 2022-23		FY 2021-22		FY 2020-2021		FY 2019-20		FY 2018-19		FY 2017-18		FY 2016-17		FY 2015-16		FY 2014-15	
	General	Safety	General	Safety	General	Safety	General	Safety	General	Safety	General	Safety	General	Safety	General	Safety	General	Safety
Contributions for:																		
Normal Cost	12.29%	20.69%	12.69%	21.05%	13.25%	21.33%	12.72%	20.75%	13.12%	21.15%	13.56%	21.49%	13.31%	20.64%	13.34%	20.40%	13.31%	20.73%
UAAL	27.57%	40.67%	28.45%	39.92%	28.52%	38.76%	25.82%	36.36%	25.25%	34.27%	24.65%	33.12%	20.93%	24.21%	19.17%	22.44%	19.96%	23.34%
Total	39.86%	61.36%	41.14%	60.97%	41.77%	60.09%	38.54%	57.11%	38.37%	55.42%	38.21%	54.61%	34.24%	44.85%	32.51%	42.84%	33.27%	44.07%
Actuarial Aggregate Rate	44.81%		45.82%		46.16%		42.97%		42.52%		42.20%		36.84%		35.00%		35.79%	
Board of Supervisors Approved Aggregate Rate	44.81% ^(b)		45.82% ^(b)		46.16%		42.97%		42.52%		42.20%		36.84%		35.00%		35.79%	

^(b)as recommended to the Board of Supervisors on February 8, 2022

FY = Fiscal Year

UAAL = Unfunded Accrued Actuarial Liability