

**San Diego County Employees Retirement Association (SDCERA)  
Recommended Employer Contribution Rates for  
Fiscal Year 2026–27**

## Section 2: Actuarial Valuation Results

### Recommended employer contribution rate

Recommended Employer Contribution Calculated as of June 30  
(\$ in '000s)

	2025 Contribution Rate	2025 Estimated Annual Amount <sup>1</sup>	2024 Contribution Rate	2024 Estimated Annual Amount <sup>1</sup>
<b>General Non-CalPEPRA Tiers</b>				
Normal Cost <sup>2</sup>	16.97%	\$96,614	16.85%	\$95,915
UAAL <sup>2</sup>	20.46%	116,464	29.51%	167,979
<b>Total Contributions</b>	<b>37.43%</b>	<b>\$213,078</b>	<b>46.36%</b>	<b>\$263,894</b>
<b>General Tier C (CalPEPRA)</b>				
Normal Cost <sup>2</sup>	9.95%	\$33,313	10.00%	\$33,480
UAAL <sup>2</sup>	20.46%	68,500	29.51%	98,800
<b>Total Contributions</b>	<b>30.41%</b>	<b>\$101,813</b>	<b>39.51%</b>	<b>\$132,280</b>
<b>General Tier D (CalPEPRA)</b>				
Normal Cost <sup>2</sup>	7.22%	\$49,180	7.35%	\$50,065
UAAL <sup>2</sup>	20.46%	139,365	29.51%	201,010
<b>Total Contributions</b>	<b>27.68%</b>	<b>\$188,545</b>	<b>36.86%</b>	<b>\$251,075</b>
<b>General Tiers Combined</b>				
Normal Cost <sup>2</sup>	11.30%	\$179,107	11.32%	\$179,460
UAAL <sup>2</sup>	20.46%	324,329	29.51%	467,789
<b>Total Contributions</b>	<b>31.76%</b>	<b>\$503,436</b>	<b>40.83%</b>	<b>\$647,249</b>

<sup>1</sup> Based on June 30, 2025 projected annual compensation as shown on page 37.

<sup>2</sup> A breakdown of the employer's total Normal Cost and UAAL to fund for each type of benefit is provided on page 38.

## Section 2: Actuarial Valuation Results

Component by Plan and Employer	2025 Contribution Rate	2025 Estimated Annual Amount <sup>1</sup>	2024 Contribution Rate	2024 Estimated Annual Amount <sup>1</sup>
<b>Safety Non-CalPEPRA Tiers</b>				
Normal Cost <sup>2</sup>	26.35%	\$49,995	25.43%	\$48,249
UAAL <sup>2</sup>	41.39%	78,531	54.51%	103,425
<b>Total Contributions</b>	<b>67.74%</b>	<b>\$128,526</b>	<b>79.94%</b>	<b>\$151,674</b>
<b>Safety Tier C (CalPEPRA)</b>				
Normal Cost <sup>2</sup>	16.41%	\$18,595	16.27%	\$18,437
UAAL <sup>2</sup>	41.39%	46,902	54.51%	61,769
<b>Total Contributions</b>	<b>57.80%</b>	<b>\$65,497</b>	<b>70.78%</b>	<b>\$80,206</b>
<b>Safety Tier D (CalPEPRA)</b>				
Normal Cost <sup>2</sup>	16.00%	\$16,602	15.69%	\$16,280
UAAL <sup>2</sup>	41.39%	42,947	54.51%	56,560
<b>Total Contributions</b>	<b>57.39%</b>	<b>\$59,549</b>	<b>70.20%</b>	<b>\$72,840</b>
<b>Safety Tiers Combined</b>				
Normal Cost <sup>2</sup>	20.94%	\$85,192	20.39%	\$82,966
UAAL <sup>2</sup>	41.39%	168,380	54.51%	221,754
<b>Total Contributions</b>	<b>62.33%</b>	<b>\$253,572</b>	<b>74.90%</b>	<b>\$304,720</b>
<b>All Categories Combined</b>				
Normal Cost <sup>2</sup>	13.27%	\$264,299	13.17%	\$262,426
UAAL <sup>2</sup>	24.73%	492,709	34.62%	689,543
<b>Total Contributions</b>	<b>38.00%</b>	<b>\$757,008</b>	<b>47.79%</b>	<b>\$951,969</b>

<sup>1</sup> Based on June 30, 2025 projected annual compensation as shown on page 37.

<sup>2</sup> A breakdown of the employer's total Normal Cost and UAAL to fund for each type of benefit is provided on page 38.