

History of San Diego County Employees Retirement Association (SDCERA) Employer Contribution Rates
Fiscal Year 2017-18 through Fiscal Year 2026-27

TIERS 1, A and B	FY 2026-27		FY 2025-26		FY 2024-25		FY 2023-24		FY 2022-23		FY 2021-22		FY 2020-21		FY 2019-20		FY 2018-19		FY 2017-18	
	General	Safety																		
Contributions for:																				
Normal Cost	16.97%	26.35%	16.85%	25.43%	16.90%	25.45%	17.12%	25.51%	15.66%	23.36%	15.76%	23.51%	15.80%	23.50%	14.57%	22.39%	14.70%	22.55%	14.80%	22.62%
UAAL	20.46%	41.39%	29.51%	54.51%	30.97%	56.56%	31.93%	52.67%	27.57%	40.67%	28.45%	39.92%	28.52%	38.76%	25.82%	36.36%	25.25%	34.27%	24.65%	33.12%
Total	37.43%	67.74%	46.36%	79.94%	47.87%	82.01%	49.05%	78.18%	43.23%	64.03%	44.21%	63.43%	44.32%	62.26%	40.39%	58.75%	39.95%	56.82%	39.45%	55.74%

TIER C	FY 2026-27		FY 2025-26		FY 2024-25		FY 2023-24		FY 2022-23		FY 2021-22		FY 2020-2021		FY 2019-20		FY 2018-19		FY 2017-18	
	General	Safety	General	Safety	General	Safety	General	Safety	General	Safety										
Contributions for:																				
Normal Cost	9.95%	16.41%	10.00%	16.27%	10.04%	16.37%	9.97%	16.58%	9.17%	15.16%	9.19%	15.15%	9.14%	15.23%	8.31%	14.88%	8.27%	14.69%	8.33%	14.77%
UAAL	20.46%	41.39%	29.51%	54.51%	30.97%	56.56%	31.93%	52.67%	27.57%	40.67%	28.45%	39.92%	28.52%	38.76%	25.82%	36.36%	25.25%	34.27%	24.65%	33.12%
Total	30.41%	57.80%	39.51%	70.78%	41.01%	72.93%	41.90%	69.25%	36.74%	55.83%	37.64%	55.07%	37.66%	53.99%	34.13%	51.24%	33.52%	48.96%	32.98%	47.89%

TIER D	FY 2026-27		FY 2025-26		FY 2024-25		FY 2023-24		FY 2022-23		FY 2021-22		FY 2020-2021		FY 2019-20		FY 2018-19	
	General	Safety	General	Safety	General	Safety ^(a)	General	Safety ^(a)										
Estimated contributions for:																		
Normal Cost	7.22%	16.00%	7.35%	15.69%	7.32%	15.72%	7.09%	15.58%	6.54%	13.89%	6.51%	14.53%	6.50%	14.53%	6.02%	N/A	6.02%	N/A
UAAL	20.46%	41.39%	29.51%	54.51%	30.97%	56.56%	31.93%	52.67%	27.57%	40.67%	28.45%	39.92%	28.52%	38.76%	25.82%	N/A	25.25%	N/A
Total	27.68%	57.39%	36.86%	70.20%	38.29%	72.28%	39.02%	68.25%	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 2026-27		FY 2025-26		FY 2024-25		FY 2023-24		FY 2022-23		FY 2021-22		FY 2020-2021		FY 2019-20		FY 2018-19		FY 2017-18	
	General	Safety	General	Safety	General	Safety	General	Safety	General	Safety	General	Safety	General	Safety	General	Safety	General	Safety	General	Safety
Contributions for:																				
Normal Cost	11.30%	20.94%	11.68%	20.90%	12.21%	21.49%	12.87%	22.12%	12.29%	20.69%	12.69%	21.05%	13.25%	21.33%	12.72%	20.75%	13.12%	21.15%	13.56%	21.49%
UAAL	20.46%	41.39%	29.51%	54.51%	30.97%	56.56%	31.93%	52.67%	27.57%	40.67%	28.45%	39.92%	28.52%	38.76%	25.82%	36.36%	25.25%	34.27%	24.65%	33.12%
Total	31.76%	62.33%	41.19%	75.41%	43.18%	78.05%	44.80%	74.79%	39.86%	61.36%	41.14%	60.97%	41.77%	60.09%	38.54%	57.11%	38.37%	55.42%	38.21%	54.61%
Actuarial Aggregate Rate	38.00%		48.16%		50.17%		51.37%		44.81%		45.82%		46.16%		42.97%		42.52%		42.20%	
Board of Supervisors Approved Aggregate Rate	38.00% ^(b)		48.16%		50.17%		51.37%		44.81%		45.82%		46.16%		42.97%		42.52%		42.20%	

^(b)as recommended to the Board of Supervisors on February 10, 2026

FY = Fiscal Year

UAAL = Unfunded Accrued Actuarial Liability