



2025 Employer Retirement Contribution Rates

As determined by annual actuarial valuation as of December 31, 2023
Expressed as a Percentage of Active Member Payroll

EMPLOYER CONTRIBUTIONS:
Normal Cost

Basic
Post-retirement COLA
Total

UAL Amortization Cost

Basic
Post-retirement COLA
Total

Total Plan Cost

Basic
Post-Retirement COLA
Total

Total Plan Normal Cost

	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
Basic	13.21%	22.47%	15.19%	13.21%	22.47%	15.19%	12.64%	20.78%	14.38%	7.60%	11.33%	8.06%
Post-retirement COLA	5.77%	10.86%	6.86%	2.93%	5.58%	3.50%	2.93%	5.58%	3.50%	2.43%	4.34%	2.66%
Total	18.98%	33.33%	22.05%	16.14%	28.05%	18.69%	15.57%	26.36%	17.88%	10.03%	15.67%	10.72%
Basic	17.95%	44.67%	23.64%	17.95%	44.67%	23.64%	17.95%	44.67%	23.64%	17.95%	44.67%	21.16%
Post-retirement COLA	11.62%	22.58%	13.96%	11.62%	22.58%	13.96%	11.62%	22.58%	13.96%	11.62%	22.58%	12.94%
Total	29.57%	67.25%	37.60%	29.57%	67.25%	37.60%	29.57%	67.25%	37.60%	29.57%	67.25%	34.10%
Basic	31.16%	67.14%	38.83%	31.16%	67.14%	38.83%	30.59%	65.45%	38.02%	25.55%	56.00%	29.22%
Post-Retirement COLA	17.39%	33.44%	20.82%	14.55%	28.16%	17.46%	14.55%	28.16%	17.46%	14.05%	26.92%	15.60%
Total	48.55%	100.58%	59.65%	45.71%	95.30%	56.29%	45.14%	93.61%	55.48%	39.60%	82.92%	44.82%
Total Plan Normal Cost	23.05%	38.52%	26.36%	23.05%	38.52%	26.36%	23.05%	38.52%	26.36%	20.06%	31.34%	21.44%

Employers	Tier 1			Tier 1 (w/COLA Cost Sharing)			Tier 1 (w/COLA Cost Sharing PLUS)		
	General	Safety	Composite Total	General	Safety	Composite Total	General	Safety	Composite Total
LAFCO				X					
Lathrop Manteca Fire 1								X	
Mountain House							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				