

CalPERS Pension

Yuba County offers a defined-benefit pension plan through [California Public Employees' Retirement System \(CalPERS\)](#). As of January 1, 2013, Yuba County is under the 2% at 62 retirement formula for Miscellaneous members and the 2.7% at 57 formula for Safety members. Previous and current members of CalPERS may be eligible for the 2% at 55 Miscellaneous and 2% at 50 Safety formulas. Please contact Human Resources if you have questions about your eligibility. [CalPERS](#) has additional information regarding pension benefits on their website at: www.calpers.ca.gov. Yuba County does not participate in Social Security.

Benefit Comparison:

Union	Plan	Type	Formula	25/26 Employee Rate to Payroll	25/26 Employer Normal Cost Rate to Payroll	Unfunded Accrued Liability (UAL) Payment
YCEA 1-5 & NON REP 8, 10, 11	Misc.	Classic	2% @ 55	9.000%	7.280%	24.410%
YCEA 1-5 & NON REP 8, 10, 11	Misc.	New	2% @ 62	9.750%	7.280%	24.410%
DSA 6 & MSA 7	Misc.	Classic	2% @ 55	8.000%	8.280%	24.410%
DSA 6 & MSA 7	Misc.	New	2% @ 62	7.750%	9.280%	24.410%
DDAA 14	Misc.	Classic	2% @ 55	9.000%	7.280%	24.410%
DDAA 14	Misc.	New	2% @ 62	7.750%	9.280%	24.410%
YCPPOA 16-17, DSA 6, MSA 7; SH & PB NON REP 8, 0; & SH NON REP 10	Safety	Classic	2% @ 50	12.000%	12.410%	29.290%
YCPPOA 16-17, DSA 6, MSA 7; SH & PB NON REP 8, 0; & SH NON REP 10	Safety	New	2.7% @ 57	13.000%	15.410%	29.290%

Normal Cost Rate: This is the annual cost attributed to the pension benefits earned by active employees in the current year. It's expressed as a percentage of payroll and is paid as part of the payroll reporting process each month.

Unfunded Accrued Liability (UAL) Payment: UAL represents the amount the County is required to make to ensure that pension benefits owed to employees and the assets necessary to pay those benefits are available in the CalPERS system.

Please visit the [CalPERS](#) website Member Publications to download A Benefits Guide for Public Agency Members which includes a link.