

**SECTION 4: Reporting Information for the Mendocino County Employees' Retirement Association**

**Appendix A**

**Member Contribution Rates**

**General Tier 1 Members' Contribution Rates - Based on the June 30, 2017 Actuarial Valuation  
(as a percentage of payroll)**

Entry Age	Basic Only		COLA Only		Total	
	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54	First \$161.54	Over \$161.54
15	3.89%	5.84%	1.34%	2.01%	5.23%	7.85%
16	3.89%	5.84%	1.34%	2.01%	5.23%	7.85%
17	3.96%	5.94%	1.37%	2.05%	5.33%	7.99%
18	4.03%	6.04%	1.39%	2.08%	5.42%	8.12%
19	4.10%	6.15%	1.41%	2.12%	5.51%	8.27%
20	4.17%	6.26%	1.44%	2.16%	5.61%	8.42%
21	4.24%	6.36%	1.46%	2.19%	5.70%	8.55%
22	4.31%	6.47%	1.49%	2.23%	5.80%	8.70%
23	4.39%	6.59%	1.51%	2.27%	5.90%	8.86%
24	4.47%	6.70%	1.54%	2.31%	6.01%	9.01%
25	4.54%	6.81%	1.57%	2.35%	6.11%	9.16%
26	4.62%	6.93%	1.59%	2.39%	6.21%	9.32%
27	4.70%	7.05%	1.62%	2.43%	6.32%	9.48%
28	4.78%	7.17%	1.65%	2.47%	6.43%	9.64%
29	4.86%	7.29%	1.68%	2.52%	6.54%	9.81%
30	4.94%	7.41%	1.71%	2.56%	6.65%	9.97%
31	5.03%	7.54%	1.73%	2.60%	6.76%	10.14%
32	5.11%	7.67%	1.77%	2.65%	6.88%	10.32%
33	5.20%	7.80%	1.79%	2.69%	6.99%	10.49%
34	5.29%	7.93%	1.83%	2.74%	7.12%	10.67%
35	5.37%	8.06%	1.85%	2.78%	7.22%	10.84%
36	5.47%	8.20%	1.89%	2.83%	7.36%	11.03%
37	5.56%	8.34%	1.92%	2.88%	7.48%	11.22%
38	5.65%	8.48%	1.95%	2.93%	7.60%	11.41%
39	5.75%	8.62%	1.98%	2.97%	7.73%	11.59%

**SECTION 4: Reporting Information for the Mendocino County Employees' Retirement Association**

**Appendix A**

**Member Contribution Rates (Continued)**

**General Tier 1 Members' Contribution Rates - Based on the June 30, 2017 Actuarial Valuation (continued)  
(as a percentage of payroll)**

<u>Entry Age</u>	<u>Basic Only</u>		<u>COLA Only</u>		<u>Total</u>	
	<u>First \$161.54</u>	<u>Over \$161.54</u>	<u>First \$161.54</u>	<u>Over \$161.54</u>	<u>First \$161.54</u>	<u>Over \$161.54</u>
40	5.85%	8.77%	2.02%	3.03%	7.87%	11.80%
41	5.95%	8.92%	2.05%	3.08%	8.00%	12.00%
42	6.05%	9.07%	2.09%	3.13%	8.14%	12.20%
43	6.15%	9.23%	2.12%	3.18%	8.27%	12.41%
44	6.26%	9.39%	2.16%	3.24%	8.42%	12.63%
45	6.37%	9.56%	2.20%	3.30%	8.57%	12.86%
46	6.49%	9.73%	2.24%	3.36%	8.73%	13.09%
47	6.61%	9.91%	2.28%	3.42%	8.89%	13.33%
48	6.73%	10.10%	2.32%	3.48%	9.05%	13.58%
49	6.87%	10.30%	2.37%	3.55%	9.24%	13.85%
50	6.99%	10.48%	2.41%	3.62%	9.40%	14.10%
51	7.10%	10.65%	2.45%	3.67%	9.55%	14.32%
52	7.21%	10.81%	2.49%	3.73%	9.70%	14.54%
53	7.31%	10.96%	2.52%	3.78%	9.83%	14.74%
54	7.40%	11.10%	2.55%	3.83%	9.95%	14.93%
55	7.47%	11.20%	2.57%	3.86%	10.04%	15.06%
56	7.52%	11.28%	2.59%	3.89%	10.11%	15.17%
57	7.53%	11.30%	2.60%	3.90%	10.13%	15.20%
58	7.53%	11.30%	2.60%	3.90%	10.13%	15.20%
59 & Over	7.49%	11.23%	2.58%	3.87%	10.07%	15.10%

Interest: 7.00% per annum

COLA: 3.00%

Mortality: RPH-2014 (Headcount-Weighted) Healthy Annuitant Mortality Tables projected 20 years with the two-dimensional improvement Scale MP-2016, set back one year for males and set forward one year for females, weighted 30% male and 70% female

Salary Increase: Inflation (3.00%) + Across-the-Board Increases (0.50%) + Merit/Promotion (see Exhibit II)

COLA Loading Factor: 34.50%