

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

Appendix A

Member Contribution Rates (Continued)

**General Tier 2 and Tier 3 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	3.75%	5.62%	1.29%	1.94%	5.04%	7.56%
16	3.75%	5.62%	1.29%	1.94%	5.04%	7.56%
17	3.81%	5.72%	1.31%	1.97%	5.12%	7.69%
18	3.88%	5.82%	1.34%	2.01%	5.22%	7.83%
19	3.95%	5.92%	1.36%	2.04%	5.31%	7.96%
20	4.01%	6.02%	1.39%	2.08%	5.40%	8.10%
21	4.08%	6.12%	1.41%	2.11%	5.49%	8.23%
22	4.15%	6.23%	1.43%	2.15%	5.58%	8.38%
23	4.23%	6.34%	1.46%	2.19%	5.69%	8.53%
24	4.29%	6.44%	1.48%	2.22%	5.77%	8.66%
25	4.37%	6.55%	1.51%	2.26%	5.88%	8.81%
26	4.45%	6.67%	1.53%	2.30%	5.98%	8.97%
27	4.52%	6.78%	1.56%	2.34%	6.08%	9.12%
28	4.60%	6.90%	1.59%	2.38%	6.19%	9.28%
29	4.67%	7.01%	1.61%	2.42%	6.28%	9.43%
30	4.75%	7.13%	1.64%	2.46%	6.39%	9.59%
31	4.83%	7.25%	1.67%	2.50%	6.50%	9.75%
32	4.92%	7.38%	1.70%	2.55%	6.62%	9.93%
33	5.00%	7.50%	1.73%	2.59%	6.73%	10.09%
34	5.09%	7.63%	1.75%	2.63%	6.84%	10.26%
35	5.17%	7.76%	1.79%	2.68%	6.96%	10.44%
36	5.26%	7.89%	1.81%	2.72%	7.07%	10.61%
37	5.35%	8.02%	1.85%	2.77%	7.20%	10.79%
38	5.44%	8.16%	1.88%	2.82%	7.32%	10.98%
39	5.53%	8.29%	1.91%	2.86%	7.44%	11.15%

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General Tier 2 and Tier 3 Members' Contribution Rates - Based on the June 30, 2017 Actuarial Valuation (continued) (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
40	5.63%	8.44%	1.94%	2.91%	7.57%	11.35%
41	5.72%	8.58%	1.97%	2.96%	7.69%	11.54%
42	5.82%	8.73%	2.01%	3.01%	7.83%	11.74%
43	5.92%	8.88%	2.04%	3.06%	7.96%	11.94%
44	6.03%	9.04%	2.08%	3.12%	8.11%	12.16%
45	6.13%	9.20%	2.11%	3.17%	8.24%	12.37%
46	6.24%	9.36%	2.15%	3.23%	8.39%	12.59%
47	6.35%	9.53%	2.19%	3.29%	8.54%	12.82%
48	6.47%	9.71%	2.23%	3.35%	8.70%	13.06%
49	6.58%	9.87%	2.27%	3.41%	8.85%	13.28%
50	6.69%	10.03%	2.31%	3.46%	9.00%	13.49%
51	6.78%	10.17%	2.34%	3.51%	9.12%	13.68%
52	6.87%	10.30%	2.37%	3.55%	9.24%	13.85%
53	6.94%	10.41%	2.39%	3.59%	9.33%	14.00%
54	6.99%	10.49%	2.41%	3.62%	9.40%	14.11%
55	7.03%	10.54%	2.43%	3.64%	9.46%	14.18%
56	7.03%	10.55%	2.43%	3.64%	9.46%	14.19%
57	7.01%	10.51%	2.42%	3.63%	9.43%	14.14%
58	7.24%	10.86%	2.50%	3.75%	9.74%	14.61%
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%