

**SECTION 4: Reporting Information for the Mendocino County Employees' Retirement Association****Appendix A****Member Contribution Rates (Continued)****Probation Tier 2 Members' Contribution Rates - Based on the June 30, 2017 Actuarial Valuation  
(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>
15	4.81%	7.21%	2.37%	3.55%	7.18%	10.76%
16	4.81%	7.21%	2.37%	3.55%	7.18%	10.76%
17	4.89%	7.33%	2.40%	3.60%	7.29%	10.93%
18	4.97%	7.46%	2.45%	3.67%	7.42%	11.13%
19	5.05%	7.58%	2.49%	3.73%	7.54%	11.31%
20	5.14%	7.71%	2.53%	3.79%	7.67%	11.50%
21	5.23%	7.84%	2.57%	3.86%	7.80%	11.70%
22	5.31%	7.97%	2.61%	3.92%	7.92%	11.89%
23	5.40%	8.10%	2.65%	3.98%	8.05%	12.08%
24	5.49%	8.24%	2.70%	4.05%	8.19%	12.29%
25	5.58%	8.37%	2.75%	4.12%	8.33%	12.49%
26	5.67%	8.51%	2.79%	4.19%	8.46%	12.70%
27	5.77%	8.65%	2.83%	4.25%	8.60%	12.90%
28	5.86%	8.79%	2.88%	4.32%	8.74%	13.11%
29	5.96%	8.94%	2.93%	4.40%	8.89%	13.34%
30	6.06%	9.09%	2.98%	4.47%	9.04%	13.56%
31	6.16%	9.24%	3.03%	4.54%	9.19%	13.78%
32	6.26%	9.39%	3.08%	4.62%	9.34%	14.01%
33	6.37%	9.55%	3.13%	4.70%	9.50%	14.25%
34	6.47%	9.70%	3.18%	4.77%	9.65%	14.47%
35	6.58%	9.87%	3.23%	4.85%	9.81%	14.72%
36	6.69%	10.03%	3.29%	4.93%	9.98%	14.96%
37	6.81%	10.21%	3.35%	5.02%	10.16%	15.23%
38	6.91%	10.37%	3.40%	5.10%	10.31%	15.47%
39	7.03%	10.54%	3.45%	5.18%	10.48%	15.72%

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

### Appendix A

#### Member Contribution Rates (Continued)

##### Probation Tier 2 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	7.14%	10.71%	3.51%	5.27%	10.65%	15.98%
41	7.25%	10.88%	3.57%	5.35%	10.82%	16.23%
42	7.37%	11.06%	3.63%	5.44%	11.00%	16.50%
43	7.50%	11.25%	3.69%	5.53%	11.19%	16.78%
44	7.60%	11.40%	3.74%	5.61%	11.34%	17.01%
45	7.66%	11.49%	3.77%	5.65%	11.43%	17.14%
46	7.69%	11.53%	3.78%	5.67%	11.47%	17.20%
47	7.66%	11.49%	3.77%	5.65%	11.43%	17.14%
48	7.91%	11.87%	3.89%	5.84%	11.80%	17.71%
49 & over	8.18%	12.27%	4.02%	6.03%	12.20%	18.30%

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 80% male and 20% female  
 Salary Increase: Inflation (3.00%) + Across-the-Board Increases (0.50%) + Merit/Promotion (see Exhibit II)  
 COLA Loading Factor: 49.18%