

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

Appendix A

Member Contribution Rates (Continued)

**Safety 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%	1.22%	2.64%	6.03%	9.85%
16	4.81%	7.21%	1.22%	2.64%	6.03%	9.85%
17	4.89%	7.33%	1.27%	2.72%	6.16%	10.05%
18	4.97%	7.46%	1.32%	2.79%	6.29%	10.25%
19	5.05%	7.58%	1.36%	2.86%	6.41%	10.44%
20	5.14%	7.71%	1.42%	2.94%	6.56%	10.65%
21	5.23%	7.84%	1.47%	3.02%	6.70%	10.86%
22	5.31%	7.97%	1.52%	3.09%	6.83%	11.06%
23	5.40%	8.10%	1.57%	3.17%	6.97%	11.27%
24	5.49%	8.24%	1.62%	3.25%	7.11%	11.49%
25	5.58%	8.37%	1.68%	3.33%	7.26%	11.70%
26	5.67%	8.51%	1.73%	3.41%	7.40%	11.92%
27	5.77%	8.65%	1.79%	3.50%	7.56%	12.15%
28	5.86%	8.79%	1.84%	3.58%	7.70%	12.37%
29	5.96%	8.94%	1.90%	3.67%	7.86%	12.61%
30	6.06%	9.09%	1.96%	3.76%	8.02%	12.85%
31	6.16%	9.24%	2.02%	3.85%	8.18%	13.09%
32	6.26%	9.39%	2.08%	3.94%	8.34%	13.33%
33	6.37%	9.55%	2.15%	4.03%	8.52%	13.58%
34	6.47%	9.70%	2.21%	4.12%	8.68%	13.82%
35	6.58%	9.87%	2.27%	4.22%	8.85%	14.09%
36	6.69%	10.03%	2.34%	4.32%	9.03%	14.35%
37	6.81%	10.21%	2.41%	4.42%	9.22%	14.63%
38	6.91%	10.37%	2.47%	4.52%	9.38%	14.89%
39	7.03%	10.54%	2.54%	4.62%	9.57%	15.16%

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Appendix A

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Safety 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%	2.60%	4.72%	9.74%	15.43%
41	7.25%	10.88%	2.67%	4.82%	9.92%	15.70%
42	7.37%	11.06%	2.74%	4.93%	10.11%	15.99%
43	7.50%	11.25%	2.82%	5.04%	10.32%	16.29%
44	7.60%	11.40%	2.88%	5.13%	10.48%	16.53%
45	7.66%	11.49%	2.91%	5.18%	10.57%	16.67%
46	7.69%	11.53%	2.93%	5.20%	10.62%	16.73%
47	7.66%	11.49%	2.91%	5.18%	10.57%	16.67%
48	7.91%	11.87%	3.06%	5.41%	10.97%	17.28%
49 & over	8.18%	12.27%	3.22%	5.64%	11.40%	17.91%

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: 59.28%

* COLA rate is offset by 1.63%, which is picked up by the County.