

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, 2018 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%	1.35%	2.02%	5.24%	7.86%
16	3.89%	5.84%	1.35%	2.02%	5.24%	7.86%
17	3.96%	5.94%	1.37%	2.06%	5.33%	8.00%
18	4.03%	6.04%	1.39%	2.09%	5.42%	8.13%
19	4.10%	6.15%	1.42%	2.13%	5.52%	8.28%
20	4.17%	6.26%	1.45%	2.17%	5.62%	8.43%
21	4.24%	6.36%	1.47%	2.20%	5.71%	8.56%
22	4.31%	6.47%	1.49%	2.24%	5.80%	8.71%
23	4.39%	6.59%	1.52%	2.28%	5.91%	8.87%
24	4.47%	6.70%	1.55%	2.32%	6.02%	9.02%
25	4.54%	6.81%	1.57%	2.36%	6.11%	9.17%
26	4.62%	6.93%	1.60%	2.40%	6.22%	9.33%
27	4.70%	7.05%	1.63%	2.44%	6.33%	9.49%
28	4.78%	7.17%	1.65%	2.48%	6.43%	9.65%
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%	1.74%	2.61%	6.77%	10.15%
32	5.11%	7.67%	1.77%	2.65%	6.88%	10.32%
33	5.20%	7.80%	1.80%	2.70%	7.00%	10.50%
34	5.29%	7.93%	1.83%	2.74%	7.12%	10.67%
35	5.37%	8.06%	1.86%	2.79%	7.23%	10.85%
36	5.47%	8.20%	1.89%	2.84%	7.36%	11.04%
37	5.56%	8.34%	1.93%	2.89%	7.49%	11.23%
38	5.65%	8.48%	1.95%	2.93%	7.60%	11.41%
39	5.75%	8.62%	1.99%	2.98%	7.74%	11.60%

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, 2018 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	5.85%	8.77%	2.03%	3.04%	7.88%	11.81%
41	5.95%	8.92%	2.06%	3.09%	8.01%	12.01%
42	6.05%	9.07%	2.09%	3.14%	8.14%	12.21%
43	6.15%	9.23%	2.13%	3.19%	8.28%	12.42%
44	6.26%	9.39%	2.17%	3.25%	8.43%	12.64%
45	6.37%	9.56%	2.21%	3.31%	8.58%	12.87%
46	6.49%	9.73%	2.25%	3.37%	8.74%	13.10%
47	6.61%	9.91%	2.29%	3.43%	8.90%	13.34%
48	6.73%	10.10%	2.33%	3.50%	9.06%	13.60%
49	6.87%	10.30%	2.37%	3.56%	9.24%	13.86%
50	6.99%	10.48%	2.42%	3.63%	9.41%	14.11%
51	7.10%	10.65%	2.46%	3.69%	9.56%	14.34%
52	7.21%	10.81%	2.49%	3.74%	9.70%	14.55%
53	7.31%	10.96%	2.53%	3.79%	9.84%	14.75%
54	7.40%	11.10%	2.56%	3.84%	9.96%	14.94%
55	7.47%	11.20%	2.59%	3.88%	10.06%	15.08%
56	7.52%	11.28%	2.60%	3.90%	10.12%	15.18%
57	7.53%	11.30%	2.61%	3.91%	10.14%	15.21%
58	7.53%	11.30%	2.61%	3.91%	10.14%	15.21%
59 & Over	7.49%	11.23%	2.59%	3.89%	10.08%	15.12%

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: 34.61%