

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, 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	3.75%	5.62%	1.30%	1.95%	5.05%	7.57%
16	3.75%	5.62%	1.30%	1.95%	5.05%	7.57%
17	3.81%	5.72%	1.32%	1.98%	5.13%	7.70%
18	3.88%	5.82%	1.34%	2.01%	5.22%	7.83%
19	3.95%	5.92%	1.37%	2.05%	5.32%	7.97%
20	4.01%	6.02%	1.39%	2.08%	5.40%	8.10%
21	4.08%	6.12%	1.41%	2.12%	5.49%	8.24%
22	4.15%	6.23%	1.44%	2.16%	5.59%	8.39%
23	4.23%	6.34%	1.46%	2.19%	5.69%	8.53%
24	4.29%	6.44%	1.49%	2.23%	5.78%	8.67%
25	4.37%	6.55%	1.51%	2.27%	5.88%	8.82%
26	4.45%	6.67%	1.54%	2.31%	5.99%	8.98%
27	4.52%	6.78%	1.57%	2.35%	6.09%	9.13%
28	4.60%	6.90%	1.59%	2.39%	6.19%	9.29%
29	4.67%	7.01%	1.62%	2.43%	6.29%	9.44%
30	4.75%	7.13%	1.65%	2.47%	6.40%	9.60%
31	4.83%	7.25%	1.67%	2.51%	6.50%	9.76%
32	4.92%	7.38%	1.70%	2.55%	6.62%	9.93%
33	5.00%	7.50%	1.73%	2.60%	6.73%	10.10%
34	5.09%	7.63%	1.76%	2.64%	6.85%	10.27%
35	5.17%	7.76%	1.79%	2.69%	6.96%	10.45%
36	5.26%	7.89%	1.82%	2.73%	7.08%	10.62%
37	5.35%	8.02%	1.85%	2.78%	7.20%	10.80%
38	5.44%	8.16%	1.88%	2.82%	7.32%	10.98%
39	5.53%	8.29%	1.91%	2.87%	7.44%	11.16%

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, 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	5.63%	8.44%	1.95%	2.92%	7.58%	11.36%
41	5.72%	8.58%	1.98%	2.97%	7.70%	11.55%
42	5.82%	8.73%	2.01%	3.02%	7.83%	11.75%
43	5.92%	8.88%	2.05%	3.07%	7.97%	11.95%
44	6.03%	9.04%	2.09%	3.13%	8.12%	12.17%
45	6.13%	9.20%	2.12%	3.18%	8.25%	12.38%
46	6.24%	9.36%	2.16%	3.24%	8.40%	12.60%
47	6.35%	9.53%	2.20%	3.30%	8.55%	12.83%
48	6.47%	9.71%	2.24%	3.36%	8.71%	13.07%
49	6.58%	9.87%	2.28%	3.42%	8.86%	13.29%
50	6.69%	10.03%	2.31%	3.47%	9.00%	13.50%
51	6.78%	10.17%	2.35%	3.52%	9.13%	13.69%
52	6.87%	10.30%	2.37%	3.56%	9.24%	13.86%
53	6.94%	10.41%	2.40%	3.60%	9.34%	14.01%
54	6.99%	10.49%	2.42%	3.63%	9.41%	14.12%
55	7.03%	10.54%	2.43%	3.65%	9.46%	14.19%
56	7.03%	10.55%	2.43%	3.65%	9.46%	14.20%
57	7.01%	10.51%	2.43%	3.64%	9.44%	14.15%
58	7.24%	10.86%	2.51%	3.76%	9.75%	14.62%
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%