

**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, 2018 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%	1.24%	2.67%	6.05%	9.88%
16	4.81%	7.21%	1.24%	2.67%	6.05%	9.88%
17	4.89%	7.33%	1.29%	2.75%	6.18%	10.08%
18	4.97%	7.46%	1.34%	2.82%	6.31%	10.28%
19	5.05%	7.58%	1.38%	2.90%	6.43%	10.48%
20	5.14%	7.71%	1.44%	2.97%	6.58%	10.68%
21	5.23%	7.84%	1.49%	3.05%	6.72%	10.89%
22	5.31%	7.97%	1.54%	3.13%	6.85%	11.10%
23	5.40%	8.10%	1.59%	3.21%	6.99%	11.31%
24	5.49%	8.24%	1.65%	3.29%	7.14%	11.53%
25	5.58%	8.37%	1.70%	3.37%	7.28%	11.74%
26	5.67%	8.51%	1.75%	3.45%	7.42%	11.96%
27	5.77%	8.65%	1.81%	3.53%	7.58%	12.18%
28	5.86%	8.79%	1.87%	3.62%	7.73%	12.41%
29	5.96%	8.94%	1.93%	3.71%	7.89%	12.65%
30	6.06%	9.09%	1.99%	3.80%	8.05%	12.89%
31	6.16%	9.24%	2.05%	3.89%	8.21%	13.13%
32	6.26%	9.39%	2.11%	3.98%	8.37%	13.37%
33	6.37%	9.55%	2.17%	4.07%	8.54%	13.62%
34	6.47%	9.70%	2.23%	4.16%	8.70%	13.86%
35	6.58%	9.87%	2.30%	4.26%	8.88%	14.13%
36	6.69%	10.03%	2.36%	4.36%	9.05%	14.39%
37	6.81%	10.21%	2.44%	4.47%	9.25%	14.68%
38	6.91%	10.37%	2.50%	4.56%	9.41%	14.93%
39	7.03%	10.54%	2.57%	4.66%	9.60%	15.20%

## 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, 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	7.14%	10.71%	2.63%	4.76%	9.77%	15.47%
41	7.25%	10.88%	2.70%	4.87%	9.95%	15.75%
42	7.37%	11.06%	2.77%	4.97%	10.14%	16.03%
43	7.50%	11.25%	2.85%	5.09%	10.35%	16.34%
44	7.60%	11.40%	2.91%	5.18%	10.51%	16.58%
45	7.66%	11.49%	2.94%	5.23%	10.60%	16.72%
46	7.69%	11.53%	2.96%	5.25%	10.65%	16.78%
47	7.66%	11.49%	2.94%	5.23%	10.60%	16.72%
48	7.91%	11.87%	3.09%	5.46%	11.00%	17.33%
49 & over	8.18%	12.27%	3.25%	5.70%	11.43%	17.97%

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: 59.70%

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