

**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, 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%	2.35%	3.53%	7.16%	10.74%
16	4.81%	7.21%	2.35%	3.53%	7.16%	10.74%
17	4.89%	7.33%	2.39%	3.59%	7.28%	10.92%
18	4.97%	7.46%	2.43%	3.65%	7.40%	11.11%
19	5.05%	7.58%	2.47%	3.71%	7.52%	11.29%
20	5.14%	7.71%	2.51%	3.77%	7.65%	11.48%
21	5.23%	7.84%	2.56%	3.84%	7.79%	11.68%
22	5.31%	7.97%	2.60%	3.90%	7.91%	11.87%
23	5.40%	8.10%	2.64%	3.96%	8.04%	12.06%
24	5.49%	8.24%	2.69%	4.03%	8.18%	12.27%
25	5.58%	8.37%	2.73%	4.09%	8.31%	12.46%
26	5.67%	8.51%	2.77%	4.16%	8.44%	12.67%
27	5.77%	8.65%	2.82%	4.23%	8.59%	12.88%
28	5.86%	8.79%	2.87%	4.30%	8.73%	13.09%
29	5.96%	8.94%	2.91%	4.37%	8.87%	13.31%
30	6.06%	9.09%	2.97%	4.45%	9.03%	13.54%
31	6.16%	9.24%	3.01%	4.52%	9.17%	13.76%
32	6.26%	9.39%	3.06%	4.59%	9.32%	13.98%
33	6.37%	9.55%	3.11%	4.67%	9.48%	14.22%
34	6.47%	9.70%	3.17%	4.75%	9.64%	14.45%
35	6.58%	9.87%	3.22%	4.83%	9.80%	14.70%
36	6.69%	10.03%	3.27%	4.91%	9.96%	14.94%
37	6.81%	10.21%	3.33%	4.99%	10.14%	15.20%
38	6.91%	10.37%	3.38%	5.07%	10.29%	15.44%
39	7.03%	10.54%	3.44%	5.16%	10.47%	15.70%

## 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, 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%	3.49%	5.24%	10.63%	15.95%
41	7.25%	10.88%	3.55%	5.32%	10.80%	16.20%
42	7.37%	11.06%	3.61%	5.41%	10.98%	16.47%
43	7.50%	11.25%	3.67%	5.50%	11.17%	16.75%
44	7.60%	11.40%	3.72%	5.58%	11.32%	16.98%
45	7.66%	11.49%	3.75%	5.62%	11.41%	17.11%
46	7.69%	11.53%	3.76%	5.64%	11.45%	17.17%
47	7.66%	11.49%	3.75%	5.62%	11.41%	17.11%
48	7.91%	11.87%	3.87%	5.81%	11.78%	17.68%
49 & over	8.18%	12.27%	4.00%	6.00%	12.18%	18.27%

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: 48.92%