

## 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, 2016 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	3.77%	5.65%	1.29%	1.94%	5.06%	7.59%
16	3.77%	5.65%	1.29%	1.94%	5.06%	7.59%
17	3.83%	5.74%	1.32%	1.98%	5.15%	7.72%
18	3.89%	5.84%	1.34%	2.01%	5.23%	7.85%
19	3.96%	5.94%	1.36%	2.04%	5.32%	7.98%
20	4.03%	6.05%	1.39%	2.08%	5.42%	8.13%
21	4.10%	6.15%	1.41%	2.12%	5.51%	8.27%
22	4.17%	6.25%	1.43%	2.15%	5.60%	8.40%
23	4.24%	6.36%	1.46%	2.19%	5.70%	8.55%
24	4.31%	6.47%	1.49%	2.23%	5.80%	8.70%
25	4.39%	6.58%	1.51%	2.26%	5.90%	8.84%
26	4.46%	6.69%	1.53%	2.30%	5.99%	8.99%
27	4.53%	6.80%	1.56%	2.34%	6.09%	9.14%
28	4.61%	6.92%	1.59%	2.38%	6.20%	9.30%
29	4.69%	7.03%	1.61%	2.42%	6.30%	9.45%
30	4.77%	7.15%	1.64%	2.46%	6.41%	9.61%
31	4.85%	7.27%	1.67%	2.50%	6.52%	9.77%
32	4.93%	7.39%	1.69%	2.54%	6.62%	9.93%
33	5.01%	7.51%	1.72%	2.58%	6.73%	10.09%
34	5.09%	7.63%	1.75%	2.63%	6.84%	10.26%
35	5.17%	7.76%	1.78%	2.67%	6.95%	10.43%
36	5.26%	7.89%	1.81%	2.72%	7.07%	10.61%
37	5.35%	8.02%	1.84%	2.76%	7.19%	10.78%
38	5.43%	8.15%	1.87%	2.81%	7.30%	10.96%
39	5.52%	8.28%	1.90%	2.85%	7.42%	11.13%

## 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, 2016 Actuarial Valuation (continued) (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>
40	5.61%	8.42%	1.93%	2.90%	7.54%	11.32%
41	5.71%	8.56%	1.97%	2.95%	7.68%	11.51%
42	5.80%	8.70%	1.99%	2.99%	7.79%	11.69%
43	5.89%	8.84%	2.03%	3.04%	7.92%	11.88%
44	5.99%	8.99%	2.06%	3.09%	8.05%	12.08%
45	6.09%	9.14%	2.10%	3.15%	8.19%	12.29%
46	6.20%	9.30%	2.13%	3.20%	8.33%	12.50%
47	6.30%	9.45%	2.17%	3.25%	8.47%	12.70%
48	6.41%	9.62%	2.21%	3.31%	8.62%	12.93%
49	6.53%	9.79%	2.25%	3.37%	8.78%	13.16%
50	6.64%	9.96%	2.29%	3.43%	8.93%	13.39%
51	6.77%	10.15%	2.33%	3.49%	9.10%	13.64%
52	6.90%	10.35%	2.37%	3.56%	9.27%	13.91%
53	7.05%	10.57%	2.43%	3.64%	9.48%	14.21%
54	7.21%	10.81%	2.48%	3.72%	9.69%	14.53%
55	7.27%	10.91%	2.51%	3.76%	9.78%	14.67%
56	7.33%	10.99%	2.52%	3.78%	9.85%	14.77%
57	7.33%	11.00%	2.53%	3.79%	9.86%	14.79%
58	7.34%	11.01%	2.53%	3.79%	9.87%	14.80%
59 & Over	7.29%	10.93%	2.51%	3.76%	9.80%	14.69%

Interest: 7.25% per annum

COLA: 3.00%

Mortality: RP-2000 Combined Healthy Mortality Table projected with Scale BB to 2020, set back 1 year for males and with no setback for females, weighted 30% male and 70% female

Salary Increase: Inflation (3.25%) + Across-the-Board Increases (0.50%) + Merit/Promotion (see Exhibit II)

COLA Loading Factor: 34.42%

## 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, 2016 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	3.61%	5.42%	1.25%	1.87%	4.86%	7.29%
16	3.61%	5.42%	1.25%	1.87%	4.86%	7.29%
17	3.67%	5.51%	1.27%	1.90%	4.94%	7.41%
18	3.74%	5.61%	1.29%	1.93%	5.03%	7.54%
19	3.80%	5.70%	1.31%	1.96%	5.11%	7.66%
20	3.87%	5.80%	1.33%	2.00%	5.20%	7.80%
21	3.93%	5.90%	1.35%	2.03%	5.28%	7.93%
22	4.00%	6.00%	1.38%	2.07%	5.38%	8.07%
23	4.07%	6.10%	1.40%	2.10%	5.47%	8.20%
24	4.14%	6.21%	1.43%	2.14%	5.57%	8.35%
25	4.21%	6.31%	1.45%	2.17%	5.66%	8.48%
26	4.28%	6.42%	1.47%	2.21%	5.75%	8.63%
27	4.35%	6.53%	1.50%	2.25%	5.85%	8.78%
28	4.43%	6.64%	1.53%	2.29%	5.96%	8.93%
29	4.50%	6.75%	1.55%	2.32%	6.05%	9.07%
30	4.57%	6.86%	1.57%	2.36%	6.14%	9.22%
31	4.65%	6.97%	1.60%	2.40%	6.25%	9.37%
32	4.73%	7.09%	1.63%	2.44%	6.36%	9.53%
33	4.81%	7.21%	1.65%	2.48%	6.46%	9.69%
34	4.89%	7.33%	1.68%	2.52%	6.57%	9.85%
35	4.97%	7.45%	1.71%	2.56%	6.68%	10.01%
36	5.05%	7.57%	1.74%	2.61%	6.79%	10.18%
37	5.13%	7.70%	1.77%	2.65%	6.90%	10.35%
38	5.21%	7.82%	1.79%	2.69%	7.00%	10.51%
39	5.30%	7.95%	1.83%	2.74%	7.13%	10.69%

## 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, 2016 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	5.39%	8.08%	1.85%	2.78%	7.24%	10.86%
41	5.47%	8.21%	1.89%	2.83%	7.36%	11.04%
42	5.57%	8.35%	1.91%	2.87%	7.48%	11.22%
43	5.66%	8.49%	1.95%	2.92%	7.61%	11.41%
44	5.75%	8.63%	1.98%	2.97%	7.73%	11.60%
45	5.85%	8.77%	2.01%	3.02%	7.86%	11.79%
46	5.95%	8.92%	2.05%	3.07%	8.00%	11.99%
47	6.05%	9.07%	2.08%	3.12%	8.13%	12.19%
48	6.15%	9.23%	2.12%	3.18%	8.27%	12.41%
49	6.26%	9.39%	2.15%	3.23%	8.41%	12.62%
50	6.37%	9.56%	2.19%	3.29%	8.56%	12.85%
51	6.49%	9.74%	2.23%	3.35%	8.72%	13.09%
52	6.62%	9.93%	2.28%	3.42%	8.90%	13.35%
53	6.73%	10.09%	2.31%	3.47%	9.04%	13.56%
54	6.80%	10.20%	2.34%	3.51%	9.14%	13.71%
55	6.83%	10.24%	2.35%	3.52%	9.18%	13.76%
56	6.83%	10.25%	2.35%	3.53%	9.18%	13.78%
57	6.81%	10.22%	2.35%	3.52%	9.16%	13.74%
58	7.05%	10.57%	2.43%	3.64%	9.48%	14.21%
59 & Over	7.29%	10.93%	2.51%	3.76%	9.80%	14.69%

Interest: 7.25% per annum

COLA: 3.00%

Mortality: RP-2000 Combined Healthy Mortality Table projected with Scale BB to 2020, set back 1 year for males and with no setback for females, weighted 30% male and 70% female

Salary Increase: Inflation (3.25%) + Across-the-Board Increases (0.50%) + Merit/Promotion (see Exhibit II)

COLA Loading Factor: 34.42%

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

**Appendix A**

**Member Contribution Rates (Continued)**

<b>General Tier 4 Members' Contribution Rates - Based on the June 30, 2016 Actuarial Valuation (as a percentage of eligible payroll)*</b>		
	Basic Only	Total
	<u>Eligible Pay</u>	<u>Eligible Pay</u>
All General Tier 4 Members	7.46%	7.46%

Interest:	7.25% per annum
COLA:	0%
Mortality:	RP-2000 Combined Healthy Mortality Table projected with Scale BB to 2020, set back 1 year for males and with no setback for females, weighted 30% male and 70% female
Salary Increase:	Inflation (3.25%) + Across-the-Board Increases (0.50%) + Merit/Promotion (see Exhibit II)
COLA Loading Factor:	0%

*\* It is our understanding that in the determination of pension benefits under the CalPEPRA formulas, the compensation that can be taken into account for 2016 is equal to \$117,020. For an employer that is not enrolled in Social Security, the maximum amount is 120% of \$117,020, or \$140,424 (reference: Section 7522.10). These amounts should be adjusted for changes to the Consumer Price Index for All Urban Consumers after 2016. (reference: Section 7522.10(d).)*