

**MERCED COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
ACTUARIAL VALUATION REPORT AS OF JUNE 30, 2021**

APPENDIX D – MEMBER CONTRIBUTION RATES

Current Year Contribution Rates (General Non-PEPRA):

Entry Age	Basic		Tier 1 COLA		Total		Tier 2 Basic		Tier 3 Basic	
	First \$350	Over \$350	First \$350	Over \$350	First \$350	Over \$350	First \$350	Over \$350	First \$350	Over \$350
	16	5.56%	8.35%	1.58%	2.37%	7.14%	10.72%	5.37%	8.05%	3.87%
17	5.56%	8.35%	1.58%	2.37%	7.14%	10.72%	5.37%	8.05%	3.87%	5.80%
18	5.56%	8.35%	1.58%	2.37%	7.14%	10.72%	5.37%	8.05%	3.87%	5.80%
19	5.56%	8.35%	1.58%	2.37%	7.14%	10.72%	5.37%	8.05%	3.87%	5.80%
20	5.56%	8.35%	1.58%	2.37%	7.14%	10.72%	5.37%	8.05%	3.87%	5.80%
21	5.67%	8.50%	1.63%	2.45%	7.30%	10.95%	5.46%	8.19%	3.94%	5.91%
22	5.77%	8.66%	1.68%	2.52%	7.45%	11.18%	5.56%	8.35%	4.01%	6.02%
23	5.88%	8.82%	1.72%	2.59%	7.60%	11.41%	5.67%	8.50%	4.09%	6.13%
24	6.00%	8.99%	1.78%	2.66%	7.78%	11.65%	5.77%	8.66%	4.16%	6.24%
25	6.10%	9.15%	1.83%	2.75%	7.93%	11.90%	5.88%	8.82%	4.24%	6.36%
26	6.22%	9.33%	1.88%	2.82%	8.10%	12.15%	6.00%	8.99%	4.31%	6.47%
27	6.34%	9.50%	1.93%	2.89%	8.27%	12.39%	6.11%	9.16%	4.40%	6.59%
28	6.45%	9.68%	1.97%	2.95%	8.42%	12.63%	6.22%	9.34%	4.48%	6.72%
29	6.58%	9.88%	2.01%	3.02%	8.59%	12.90%	6.35%	9.52%	4.56%	6.84%
30	6.71%	10.06%	2.05%	3.09%	8.76%	13.15%	6.47%	9.70%	4.64%	6.97%
31	6.84%	10.27%	2.11%	3.16%	8.95%	13.43%	6.59%	9.90%	4.74%	7.10%
32	6.99%	10.47%	2.15%	3.22%	9.14%	13.69%	6.73%	10.09%	4.82%	7.23%
33	7.13%	10.69%	2.20%	3.29%	9.33%	13.98%	6.86%	10.30%	4.91%	7.37%
34	7.28%	10.91%	2.24%	3.36%	9.52%	14.27%	7.01%	10.51%	5.01%	7.51%
35	7.42%	11.14%	2.29%	3.44%	9.71%	14.58%	7.13%	10.70%	5.11%	7.66%
36	7.56%	11.35%	2.35%	3.53%	9.91%	14.88%	7.27%	10.90%	5.21%	7.81%
37	7.71%	11.57%	2.40%	3.61%	10.11%	15.18%	7.39%	11.08%	5.31%	7.97%
38	7.85%	11.78%	2.47%	3.70%	10.32%	15.48%	7.51%	11.27%	5.42%	8.13%
39	7.98%	11.97%	2.53%	3.80%	10.51%	15.77%	7.63%	11.44%	5.53%	8.30%
40	8.11%	12.17%	2.59%	3.88%	10.70%	16.05%	7.74%	11.61%	5.63%	8.45%
41	8.24%	12.35%	2.62%	3.93%	10.86%	16.28%	7.83%	11.75%	5.74%	8.61%
42	8.35%	12.53%	2.64%	3.96%	10.99%	16.49%	7.94%	11.90%	5.83%	8.75%
43	8.45%	12.68%	2.66%	3.99%	11.11%	16.67%	8.01%	12.01%	5.93%	8.90%
44	8.56%	12.83%	2.67%	4.01%	11.23%	16.84%	8.08%	12.13%	6.02%	9.03%
45	8.64%	12.95%	2.68%	4.02%	11.32%	16.97%	8.14%	12.21%	6.11%	9.16%
46	8.70%	13.05%	2.69%	4.04%	11.39%	17.09%	8.18%	12.28%	6.19%	9.29%
47	8.77%	13.16%	2.69%	4.04%	11.46%	17.20%	8.20%	12.31%	6.26%	9.39%
48	8.80%	13.21%	2.68%	4.02%	11.48%	17.23%	8.20%	12.31%	6.33%	9.48%
49	8.82%	13.23%	2.65%	3.98%	11.47%	17.21%	8.18%	12.27%	6.38%	9.57%
50	8.80%	13.20%	2.61%	3.91%	11.41%	17.11%	8.12%	12.19%	6.43%	9.64%
51	8.76%	13.14%	2.56%	3.84%	11.32%	16.98%	8.05%	12.07%	6.46%	9.69%
52	8.68%	13.02%	2.51%	3.76%	11.19%	16.78%	7.95%	11.92%	6.48%	9.72%
53	8.59%	12.88%	2.46%	3.68%	11.05%	16.56%	8.19%	12.29%	6.48%	9.72%
54	8.45%	12.68%	2.40%	3.60%	10.85%	16.28%	8.45%	12.68%	6.45%	9.68%
55	8.38%	12.57%	2.34%	3.52%	10.72%	16.09%	8.38%	12.57%	6.41%	9.62%
56	8.30%	12.45%	2.26%	3.40%	10.56%	15.85%	8.30%	12.45%	6.35%	9.53%
57	8.20%	12.31%	2.18%	3.27%	10.38%	15.58%	8.20%	12.31%	6.27%	9.41%
58	8.11%	12.17%	2.12%	3.17%	10.23%	15.34%	8.11%	12.17%	6.47%	9.70%
59+	8.02%	12.02%	2.05%	3.08%	10.07%	15.10%	8.02%	12.02%	6.68%	10.02%



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Current Year Contribution Rates (Safety Non-PEPRA):

Entry Age	Basic		Tier 1 COLA		Total		Tier 2 & 3 Basic	
	First \$350	Over \$350	First \$350	Over \$350	First \$350	Over \$350	First \$350	Over \$350
20	5.89%	8.83%	2.40%	3.61%	8.29%	12.44%	5.69%	8.52%
21	6.00%	8.99%	2.47%	3.70%	8.47%	12.69%	5.78%	8.67%
22	6.10%	9.15%	2.53%	3.80%	8.63%	12.95%	5.88%	8.82%
23	6.20%	9.31%	2.60%	3.90%	8.80%	13.21%	5.99%	8.98%
24	6.32%	9.47%	2.66%	3.99%	8.98%	13.46%	6.09%	9.13%
25	6.43%	9.64%	2.73%	4.10%	9.16%	13.74%	6.19%	9.29%
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31	7.15%	10.72%	3.00%	4.50%	10.15%	15.22%	6.89%	10.34%
32	7.29%	10.93%	3.04%	4.56%	10.33%	15.49%	7.03%	10.54%
33	7.42%	11.14%	3.09%	4.63%	10.51%	15.77%	7.15%	10.73%
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47	9.00%	13.50%	3.93%	5.89%	12.93%	19.39%	8.15%	12.23%
48	8.86%	13.29%	3.99%	5.99%	12.85%	19.28%	8.41%	12.61%
49+	8.68%	13.01%	4.09%	6.13%	12.77%	19.14%	8.68%	13.01%