

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

**APPENDIX D – MEMBER CONTRIBUTION RATES**

**Current Year Contribution Rates (PEPRA):**

PEPRA Rates		
	General	Safety
	7.34%	11.50%
Assumptions:		
Interest	6.75%	
Salary	2019 Valuation Scale (service-based, includes inflation at 2.5%)	
Mortality	CalPERS 2009 / PubS(B) 2010 tables, projected with MP-2019	
Other	Same as June 30, 2019 valuation (see Appendix B)	

**Prior Year Contribution Rates (PEPRA):**

PEPRA Rates		
	General	Safety
	6.91%	10.65%
Assumptions:		
Interest	7.00%	
Salary	2019 Valuation Scale (service-based, includes inflation at 2.5%)	
Mortality	CalPERS 2009 / PubS(B) 2010 tables, projected with MP-2019	
Other	Same as June 30, 2019 valuation (see Appendix B)	