

MERCED COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
ACTUARIAL VALUATION REPORT AS OF JUNE 30, 2023

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	5.57%	8.36%	1.46%	2.19%	7.03%	10.55%	5.38%	8.06%	3.86%	5.79%
17	5.57%	8.36%	1.46%	2.19%	7.03%	10.55%	5.38%	8.06%	3.86%	5.79%
18	5.57%	8.36%	1.46%	2.19%	7.03%	10.55%	5.38%	8.06%	3.86%	5.79%
19	5.57%	8.36%	1.46%	2.19%	7.03%	10.55%	5.38%	8.06%	3.86%	5.79%
20	5.57%	8.36%	1.46%	2.19%	7.03%	10.55%	5.38%	8.06%	3.86%	5.79%
21	5.67%	8.51%	1.50%	2.26%	7.17%	10.77%	5.47%	8.21%	3.93%	5.89%
22	5.77%	8.66%	1.55%	2.33%	7.32%	10.99%	5.56%	8.35%	4.00%	6.00%
23	5.88%	8.83%	1.61%	2.41%	7.49%	11.24%	5.67%	8.51%	4.07%	6.11%
24	5.99%	8.98%	1.66%	2.49%	7.65%	11.47%	5.77%	8.66%	4.14%	6.22%
25	6.10%	9.16%	1.71%	2.56%	7.81%	11.72%	5.88%	8.83%	4.22%	6.33%
26	6.22%	9.32%	1.75%	2.62%	7.97%	11.94%	6.00%	8.99%	4.30%	6.44%
27	6.33%	9.50%	1.79%	2.69%	8.12%	12.19%	6.10%	9.16%	4.38%	6.57%
28	6.45%	9.68%	1.84%	2.77%	8.29%	12.45%	6.23%	9.33%	4.45%	6.68%
29	6.58%	9.86%	1.90%	2.84%	8.48%	12.70%	6.34%	9.51%	4.54%	6.81%
30	6.70%	10.05%	1.94%	2.91%	8.64%	12.96%	6.45%	9.69%	4.62%	6.93%
31	6.83%	10.25%	2.00%	2.99%	8.83%	13.24%	6.59%	9.88%	4.71%	7.07%
32	6.97%	10.45%	2.04%	3.07%	9.01%	13.52%	6.71%	10.07%	4.80%	7.20%
33	7.11%	10.66%	2.10%	3.15%	9.21%	13.81%	6.85%	10.28%	4.89%	7.33%
34	7.25%	10.88%	2.14%	3.22%	9.39%	14.10%	6.98%	10.47%	4.98%	7.47%
35	7.40%	11.10%	2.21%	3.30%	9.61%	14.40%	7.11%	10.66%	5.08%	7.61%
36	7.53%	11.30%	2.26%	3.39%	9.79%	14.69%	7.23%	10.85%	5.17%	7.76%
37	7.68%	11.51%	2.31%	3.47%	9.99%	14.98%	7.36%	11.03%	5.27%	7.92%
38	7.80%	11.70%	2.37%	3.55%	10.17%	15.25%	7.47%	11.20%	5.38%	8.07%
39	7.93%	11.89%	2.43%	3.65%	10.36%	15.54%	7.57%	11.36%	5.48%	8.23%
40	8.05%	12.07%	2.49%	3.73%	10.54%	15.80%	7.68%	11.51%	5.58%	8.38%
41	8.16%	12.25%	2.50%	3.75%	10.66%	16.00%	7.77%	11.66%	5.69%	8.53%
42	8.26%	12.39%	2.52%	3.78%	10.78%	16.17%	7.85%	11.78%	5.78%	8.67%
43	8.35%	12.53%	2.54%	3.80%	10.89%	16.33%	7.94%	11.90%	5.87%	8.81%
44	8.44%	12.67%	2.54%	3.80%	10.98%	16.47%	8.03%	12.05%	5.96%	8.93%
45	8.56%	12.84%	2.54%	3.80%	11.10%	16.64%	8.12%	12.18%	6.03%	9.04%
46	8.67%	13.00%	2.54%	3.80%	11.21%	16.80%	8.22%	12.32%	6.10%	9.16%
47	8.79%	13.18%	2.54%	3.80%	11.33%	16.98%	8.27%	12.40%	6.17%	9.26%
48	8.88%	13.31%	2.53%	3.79%	11.41%	17.10%	8.30%	12.44%	6.24%	9.36%
49	8.92%	13.39%	2.50%	3.75%	11.42%	17.14%	8.28%	12.41%	6.31%	9.47%
50	8.91%	13.36%	2.47%	3.70%	11.38%	17.06%	8.22%	12.33%	6.38%	9.57%
51	8.86%	13.29%	2.41%	3.63%	11.27%	16.92%	8.15%	12.22%	6.45%	9.68%
52	8.80%	13.20%	2.37%	3.55%	11.17%	16.75%	8.03%	12.04%	6.50%	9.75%
53	8.71%	13.06%	2.31%	3.47%	11.02%	16.53%	8.28%	12.42%	6.52%	9.77%
54	8.55%	12.82%	2.27%	3.41%	10.82%	16.23%	8.55%	12.82%	6.50%	9.75%
55	8.46%	12.69%	2.23%	3.34%	10.69%	16.03%	8.46%	12.69%	6.46%	9.70%
56	8.37%	12.56%	2.14%	3.21%	10.51%	15.77%	8.37%	12.56%	6.40%	9.60%
57	8.28%	12.41%	2.06%	3.09%	10.34%	15.50%	8.28%	12.41%	6.31%	9.46%
58	8.17%	12.26%	1.99%	2.98%	10.16%	15.24%	8.17%	12.26%	6.51%	9.76%
59+	8.06%	12.09%	1.94%	2.90%	10.00%	14.99%	8.06%	12.09%	6.71%	10.07%



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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	6.07%	9.11%	2.50%	3.75%	8.57%	12.86%	5.84%	8.76%
21	6.16%	9.25%	2.56%	3.84%	8.72%	13.09%	5.94%	8.90%
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23	6.36%	9.54%	2.67%	4.01%	9.03%	13.55%	6.12%	9.18%
24	6.46%	9.70%	2.74%	4.10%	9.20%	13.80%	6.22%	9.32%
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44	8.92%	13.39%	3.52%	5.28%	12.44%	18.67%	8.36%	12.55%
45	8.98%	13.48%	3.53%	5.30%	12.51%	18.78%	8.36%	12.55%
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47	9.01%	13.52%	3.51%	5.26%	12.52%	18.78%	8.16%	12.25%
48	8.88%	13.31%	3.51%	5.27%	12.39%	18.58%	8.42%	12.63%
49+	8.69%	13.03%	3.53%	5.29%	12.22%	18.32%	8.69%	13.03%

