

**MERCED COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
ACTUARIAL VALUATION REPORT AS OF JUNE 30, 2025**

APPENDIX D – MEMBER CONTRIBUTION RATES

Current Year Contribution Rates (PEPRA):

PEPRA Rates		
	General	Safety
	7.28%	11.41%
Assumptions:		
Interest	6.75%	
Salary	2025 Valuation Scale (service-based, includes wage inflation at 3.0%)	
Mortality	CalPERS 2025 tables projected with 80% of MP-2021	
Other	Same as June 30, 2025 valuation (see Appendix B)	

Prior Year Contribution Rates (PEPRA):

PEPRA Rates		
	General	Safety
	7.21%	11.28%
Assumptions:		
Interest	6.75%	
Salary	2022 Valuation Scale (service-based, includes wage inflation at 2.75%)	
Mortality	CalPERS 2021 / PubS(B) 2010 tables, projected with 80% of MP-2020	
Other	Same as June 30, 2024 valuation (see Appendix B)	