

**MERCED COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
ACTUARIAL VALUATION REPORT AS OF JUNE 30, 2022**

APPENDIX D – MEMBER CONTRIBUTION RATES

Current Year Contribution Rates (PEPRA):

		PEPRA Rates	
		General	Safety
		7.26%	11.46%
Assumptions:			
Interest	6.75%		
Salary	2022 Valuation Scale (service-based, includes inflation at 2.5%)		
Mortality	CalPERS 2021 / PubS(B) 2010 tables, projected with 80% of MP-2020		
Other	Same as June 30, 2022 valuation (see Appendix B)		

Prior 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)		