

**MERCED COUNTY EMPLOYEES' RETIREMENT ASSOCIATION  
ACTUARIAL VALUATION REPORT AS OF JUNE 30, 2024**

**APPENDIX D – MEMBER CONTRIBUTION RATES**

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

PEPRA Rates		
	General	Safety
	7.21%	11.28%
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, 2023 valuation (see Appendix B)	

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

PEPRA Rates		
	General	Safety
	7.22%	11.36%
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)	