

mcera



Employer Contribution Rates

Effective July 1, 2021

Marin County Employees' Retirement Association

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Employer Contribution Rates

The employer contribution rates for plans administered by the Marin County Employees' Retirement Association (MCERA) on behalf of our nine employers are detailed in the following tables.

Employer contribution rates are set annually by the Retirement Board upon adoption of the annual actuarial valuation report. The contribution rates effective July 1, 2021 are based on the annual actuarial valuation as of June 30, 2020. The June 30, 2020 actuarial valuation can be found on MCERA's website at www.MCERA.org on the Reports page.

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CITY OF SAN RAFAEL							
Membership Type	Tier	Minimum Age to Retire	Formula	Gov't Code Section	Membership Date	Maximum COLA	FAC Period
Safety Classic	Tier 1	50	3% at 55	31664.2	Prior to 7/1/11	3%	1 year
Safety Classic	Tier 2	50	3% at 55	31664.2	7/1/11-12/31/12	2%	3 years
Safety PEPRA	Tier 3	50	2.7% at 57	7522.25(d)	1/1/13-present	2%	3 years
General Classic	Tier 1	50	2.7% at 55	31676.19	Prior to 7/1/11	3%	1 year
General Classic	Tier 2	55	2% at 55	31676.16	7/1/11-12/31/12	2%	3 years
General PEPRA	Tier 3	52	2% at 62	7522.20	1/1/13-present	2%	3 years

COUNTY OF MARIN							
Membership Type	Tier	Minimum Age to Retire	Formula	Gov't Code Section	Membership Date	Maximum COLA	FAC Period
Safety Classic	Tier 1A	50	3% at 55	31664.2	7/1/50-6/30/80	4%	1 year
Safety Classic	Tier 1B	50	3% at 50	31664.1	7/1/50-6/30/80	4%	1 year
Safety Classic	Tier 2A*	50	3% at 55	31664.2	7/1/80-12/31/12	2%	3 years
Safety Classic	Tier 2B**	50	3% at 50	31664.1	7/1/80-12/31/12	2%	3 years
Safety PEPRA	Tier 3	50	2.7% at 57	7522.25(d)	1/1/13-present	2%	3 years
General Classic	Tier 1	50	2% at 55½	31676.14	1/1/57-6/30/80	4%	1 year
General Classic	Tier 2***	50	2% at 61¼	31676.1	7/1/80-6/1/02	2%	3 years
General Classic	Tier 3***	50	2% at 55	31676.16	7/1/80-6/30/08	2%	3 years
General Classic	Tier 3A	55	2% at 55	31676.16	7/1/08-12/31/11	2%	3 years
General Classic	Tier 4	55	2% at 61¼	31676.1	1/1/12-12/31/12	2%	3 years
General PEPRA	Tier 5	52	2% at 62	7522.20	1/1/13-present	2%	3 years

* Tier 2A applies only to Probation safety, Sheriff's Captains, Undersheriff, and Sheriff/Coroner classifications.

** The benefit formula for deferred County of Marin safety Tier 2B members with termination dates on or before July 6, 2002 is 2% at 50. The 3% at 55 benefit formula applies to deferred members with termination dates from July 7, 2002 through December 31, 2004. All other safety Tier 2B provisions are the same.

*** When the County created general Tier 3, general members were given an option to "opt out" of Tier 3 and remain in Tier 2. If you did not complete and return the election form in 2002, all of your service credit was automatically transferred to Tier 3.

LAFCO							
Membership Type	Tier	Minimum Age to Retire	Formula	Gov't Code Section	Membership Date	Maximum COLA	FAC Period
General Classic	Tier 2	50	2% at 58½	31676.11	Prior to 7/1/03	4%	1 year
General Classic	Tier 3	50	2% at 55	31676.16	7/1/03-12/31/12	2%	3 years
General PEPRA	Tier 4	52	2% at 62	7522.20	1/1/13-present	2%	3 years

MARIN CITY COMMUNITY SERVICES DISTRICT							
Membership Type	Tier	Minimum Age to Retire	Formula	Gov't Code Section	Membership Date	Maximum COLA	FAC Period
General Classic	Tier 1	50	2% at 58½	31676.11	Prior to 1/1/13	4%	1 year
General PEPRA	Tier 2	52	2% at 62	7522.20	1/1/13-present	4%	3 years

MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT							
Membership Type	Tier	Minimum Age to Retire	Formula	Gov't Code Section	Membership Date	Maximum COLA	FAC Period
General Classic	Tier 1	50	2% at 55½	31676.14	Prior to 1/1/13	4%	1 year
General PEPRA	Tier 2	52	2% at 62	7522.20	1/1/13-present	4%	3 years

MARIN SUPERIOR COURT							
Membership Type	Tier	Minimum Age to Retire	Formula	Gov't Code Section	Membership Date	Maximum COLA	FAC Period
General Classic	Tier 1	50	2% at 55½	31676.14	7/1/50-6/30/80	4%	1 year
General Classic	Tier 2*	50	2% at 61¼	31676.1	7/1/80-12/31/08	2%	3 years
General Classic	Tier 3*	50	2% at 55	31676.16	7/1/80-12/31/08	2%	3 years
General Classic	Tier 4	55	2% at 55	31676.16	1/1/09-12/31/12	2%	3 years
General PEPRA	Tier 5	52	2% at 62	7522.20	1/1/13-present	2%	3 years

* When the Courts created general Tier 3, members were given an option to “opt out” of Tier 3 and remain in Tier 2. If you did not complete and return the election form in 2002, all of your service credit was automatically transferred to Tier 3.

NOVATO FIRE PROTECTION DISTRICT							
Membership Type	Tier	Minimum Age to Retire	Formula	Gov't Code Section	Membership Date	Maximum COLA	FAC Period
Safety Classic	Tier 1*	50	3% at 50	31664.1	Prior to 1/1/08	4%	1 year
Safety Classic	Tier 2	50	3% at 55	31664.2	1/1/08-12/31/12	4%	1 year
Safety PEPRA	Tier 3	50	2.7% at 57	7522.25(d)	1/1/13-6/30/17	4%	3 years
Safety PEPRA	Tier 3A	50	2.7% at 57	7522.25(d)	7/1/17-present	2%	3 years
General Classic	Tier 1*	50	2% at 55	31676.16	Prior to 1/1/13	4%	1 year
General PEPRA	Tier 2	52	2% at 62	7522.20	1/1/13-5/31/15	4%	3 years
General PEPRA	Tier 2A	52	2% at 62	7522.20	6/1/15-present	2%	3 years

* Deferred Novato Fire Tier 1 members who terminated employment on or before December 31, 2001 have a different benefit formula. For these members in safety Tier 1, the 2% at 50 formula applies. For these members in general Tier 1, the 2% at 58.5 formula applies. All other provisions for safety and general Tier 1 remain the same.

SOUTHERN MARIN FIRE PROTECTION DISTRICT							
Membership Type	Tier	Minimum Age to Retire	Formula	Gov't Code Section	Membership Date	Maximum COLA	FAC Period
Safety Classic	Tier 1*	50	3% at 50	31664.1	Prior to 7/1/05	4%	1 year
Safety Classic	Tier 2	50	3% at 55	31664.2	7/1/05-6/30/14	4%	1 year
Safety Classic	Tier 2A	50	3% at 55	31664.2	7/1/14-present	3%	3 years
Safety PEPRA	Tier 3	50	2.7% at 57	7522.25(d)	1/1/13-6/30/14	4%	3 years
Safety PEPRA	Tier 3A	50	2.7% at 57	7522.25(d)	7/1/14-present	3%	3 years
General Classic	Tier 1	50	2.7% at 55	31676.19	Prior to 1/1/13	4%	1 year
General PEPRA	Tier 2	52	2% at 62	7522.20	1/1/13-present	4%	3 years

* The benefit formula for deferred Southern Marin Fire safety Tier 1 members who terminated employment with the district on or before June 30, 2001 is 2% at 50. All other safety Tier 1 provisions are the same.

TAMALPAIS COMMUNITY SERVICES DISTRICT							
Membership Type	Tier	Minimum Age to Retire	Formula	Gov't Code Section	Membership Date	Maximum COLA	FAC Period
General Classic	Tier 1	50	2% at 58½	31676.11	Prior to 1/1/13	4%	1 year
General PEPRA	Tier 2	52	2% at 62	7522.20	1/1/13-present	4%	3 years

City of San Rafael

Benefit Tier	Employer Normal Cost	Unfunded Amortization	Admin Expense	Total Employer Rate	Prior Year Employer Rate
General Classic Tier 1	14.96%	36.95%	2.31%	54.22%	54.12%
General Classic Tier 2	14.38%	36.95%	2.28%	53.61%	52.17%
General PEPRA Tier 3	8.75%	36.95%	2.03%	47.73%	46.24%
Total General	12.00%	36.95%	2.18%	51.13%	50.82%
Safety Fire Classic Tier 1	23.15%	50.93%	3.30%	77.38%	74.24%
Safety Police Classic Tier 1	23.33%	50.93%	3.30%	77.56%	73.88%
Safety Fire Classic Tier 2	22.61%	50.93%	3.27%	76.81%	72.96%
Safety Police Classic Tier 2	25.34%	50.93%	3.39%	79.66%	74.95%
Safety PEPRA Tier 3	13.61%	50.93%	2.87%	67.41%	63.28%
Total Safety	20.09%	50.93%	3.16%	74.18%	70.84%
Total General/Safety	16.04%	43.86%	2.67%	62.57%	60.77%

County of Marin

Benefit Tier	Employer Normal Cost	Unfunded Amortization	Admin Expense	Total Employer Rate	Prior Year Employer Rate
General Classic Tier 1	24.49%	9.70%	1.52%	35.71%	30.26%
General Classic Tier 2	12.09%	9.70%	0.97%	22.76%	22.35%
General Classic Tier 3	11.28%	9.70%	0.93%	21.91%	21.28%
General Classic Tier 3A	11.95%	9.70%	0.96%	22.61%	22.44%
General Classic Tier 4	12.46%	9.70%	0.99%	23.15%	22.70%
General PEPRA Tier 5	9.36%	9.70%	0.85%	19.91%	19.15%
Total General	10.55%	9.70%	0.90%	21.15%	20.63%
Safety Classic Tier 1A	0.00%	0.00%	0.00%	0.00%	0.00%
Safety Classic Tier 1B	0.00%	0.00%	0.00%	0.00%	0.00%
Safety Classic Tier 2A	22.10%	17.27%	1.75%	41.12%	37.97%
Safety Classic Tier 2B	18.76%	17.27%	1.60%	37.63%	35.00%
Safety PEPRA Tier 3	14.65%	17.27%	1.42%	33.34%	31.65%
Total Safety	17.78%	17.27%	1.56%	36.61%	34.39%
Total General/Safety	12.29%	11.28%	1.05%	24.62%	23.53%

LAFCO

Benefit Tier	Employer Normal Cost	Unfunded Amortization	Admin Expense	Total Employer Rate	Prior Year Employer Rate
General Classic Tier 3	<i>Rates not provided - no longer any active members</i>				
General PEPRA Tier 4	9.75%	3.67%	0.60%	14.02%	12.75%

Marin City Community Services District

Benefit Tier	Employer Normal Cost	Unfunded Amortization	Admin Expense	Total Employer Rate	Prior Year Employer Rate
General Classic Tier 1	14.02%	1.83%	0.71%	16.56%	17.56%
General PEPRA Tier 2	13.98%	1.83%	0.70%	16.51%	22.44%

Marin/Sonoma Mosquito & Vector Control District

Benefit Tier	Employer Normal Cost	Unfunded Amortization	Admin Expense	Employee Cost Sharing	Total Employer Rate	Prior Year Employer Rate
General Classic Tier 1	14.76%	18.13%	1.46%	-1.75%	32.60%	31.21%
General PEPRA Tier 2	8.47%	18.13%	1.18%	-1.75%	26.03%	24.51%

Marin Superior Court

Benefit Tier	Employer Normal Cost	Unfunded Amortization	Admin Expense	Total Employer Rate	Prior Year Employer Rate
General Classic Tier 1	19.20%	12.79%	1.42%	33.41%	31.60%
General Classic Tier 2	8.87%	12.79%	0.96%	22.62%	22.44%
General Classic Tier 3	11.47%	12.79%	1.08%	25.34%	24.45%
General Classic Tier 4	15.41%	12.79%	1.25%	29.45%	26.94%
General PEPPRA Tier 5	9.34%	12.79%	0.98%	23.11%	22.21%
<i>Total General</i>	11.01%	12.79%	1.06%	24.86%	23.96%

Novato Fire Protection District

Benefit Tier	Employer Normal Cost	Unfunded Amortization	Admin Expense	Total Employer Rate	Prior Year Employer Rate
General Classic Tier 1	12.61%	7.23%	0.88%	20.72%	19.90%
General PEPRA Tier 2	10.31%	7.23%	0.78%	18.32%	17.24%
General PEPRA Tier 2A	10.12%	7.23%	0.77%	18.12%	16.33%
<i>Total General</i>	11.59%	7.23%	0.84%	19.66%	18.55%
Safety Classic Tier 1	25.91%	25.61%	2.29%	53.81%	51.59%
Safety Classic Tier 2	28.77%	25.61%	2.42%	56.80%	55.38%
Safety PEPRA Tier 3	17.02%	25.61%	1.90%	44.53%	41.82%
Safety PEPRA Tier 3A	14.25%	25.61%	1.77%	41.63%	38.60%
<i>Total Safety</i>	23.89%	25.61%	2.20%	51.70%	50.04%
Total General/Safety	22.60%	23.69%	2.06%	48.35%	46.80%

Southern Marin Fire Protection District

Benefit Tier	Employer Normal Cost	Unfunded Amortization	Admin Expense	Total Employer Rate	Prior Year Employer Rate
General Classic Tier 1	<i>Rates not provided – no longer any active members</i>				
General PEPRAs Tier 2	9.24%	3.27%	0.56%	13.07%	13.94%
Safety Classic Tier 1	27.82%	14.18%	1.87%	43.87%	40.45%
Safety Classic Tier 2	28.67%	14.18%	1.91%	44.76%	42.07%
Safety Classic Tier 2A	26.66%	14.18%	1.82%	42.66%	41.53%
Safety PEPRAs Tier 3	17.02%	14.18%	1.39%	32.59%	29.87%
Safety PEPRAs Tier 3A	15.72%	14.18%	1.33%	31.23%	29.37%

Tamalpais Community Services District

Benefit Tier	Employer Normal Cost	Unfunded Amortization	Admin Expense	Total Employer Rate	Prior Year Employer Rate
General Classic Tier 1	14.50%	12.11%	1.18%	27.79%	30.51%
General PEPRA Tier 2	11.32%	12.11%	1.04%	24.47%	26.12%

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