



**Marin County Employees'
Retirement Association**

EMPLOYEE CONTRIBUTION RATES

EFFECTIVE JULY 1, 2024

EMPLOYEE CONTRIBUTION RATES

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The pension tiers administered by the Marin County Employees' Retirement Association (MCERA) on behalf of our nine employers are detailed in the following tables. This document contains the employee contribution rates as of July 1, 2024 for each tier.

Employee contribution rates for members in Classic tiers are determined by age of entry or re-entry into MCERA membership, or age of entry with a prior reciprocal retirement system. Employee contribution rates for PEPRA tiers are a fixed rate percentage regardless of age.

Employee contribution rates are set annually by the Retirement Board upon adoption of the annual actuarial valuation report. The contribution rates effective July 1, 2024 are based on the annual actuarial valuation as of June 30, 2023. The June 30, 2023 actuarial valuation can be found on MCERA's website at mcera.org on the *Reports* page.

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PENSION TIERS

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.

PENSION TIERS

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 PEPRAs	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 PEPRAs	Tier 3	52	2% at 62	7522.20	1/1/13-present	2%	3 years

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 PEPRAs	Tier 4	52	2% at 62	7522.20	1/1/13-present	2%	3 years

PENSION TIERS

* 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.

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 PEPR	Tier 5	52	2% at 62	7522.20	1/1/13-present	2%	3 years

Marin City CSD

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 PEPR	Tier 2	52	2% at 62	7522.20	1/1/13-present	4%	3 years

PENSION TIERS

* 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.

Novato Fire

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 PEPRAs	Tier 3	50	2.7% at 57	7522.25(d)	1/1/13-6/30/17	4%	3 years
Safety PEPRAs	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 PEPRAs	Tier 2	52	2% at 62	7522.20	1/1/13-5/31/15	4%	3 years
General PEPRAs	Tier 2A	52	2% at 62	7522.20	6/1/15-present	2%	3 years

Tamalpais CSD

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 PEPRAs	Tier 2	52	2% at 62	7522.20	1/1/13-present	4%	3 years

PENSION TIERS

* 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.

Southern Marin Fire

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

Marin/Sonoma Mosquito

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	31676.11	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

Safety Classic Tier 1 3% at 55 • 3% COLA

* All bargaining units have agreed to pay additional cost sharing of 1% above the required employee contributions.

ENTRY AGE	NORMAL COST	COLA	ADD'L COST SHARING*	TOTAL	PRIOR TOTAL
20	9.90%	4.33%	1.00%	15.23%	15.19%
21	10.03%	4.44%	1.00%	15.47%	15.43%
22	10.17%	4.54%	1.00%	15.71%	15.69%
23	10.30%	4.64%	1.00%	15.94%	15.94%
24	10.45%	4.72%	1.00%	16.17%	16.21%
25	10.59%	4.78%	1.00%	16.37%	16.44%
26	10.73%	4.88%	1.00%	16.61%	16.70%
27	10.89%	4.96%	1.00%	16.85%	16.94%
28	11.04%	5.03%	1.00%	17.07%	17.17%
29	11.19%	5.12%	1.00%	17.31%	17.42%
30	11.35%	5.19%	1.00%	17.54%	17.66%
31	11.51%	5.26%	1.00%	17.77%	17.89%
32	11.67%	5.34%	1.00%	18.01%	18.13%
33	11.85%	5.42%	1.00%	18.27%	18.37%
34	12.02%	5.49%	1.00%	18.51%	18.61%
35	12.19%	5.57%	1.00%	18.76%	18.87%
36	12.38%	5.44%	1.00%	18.82%	19.14%
37	12.57%	5.52%	1.00%	19.09%	19.39%
38	12.76%	5.61%	1.00%	19.37%	19.65%
39	12.99%	5.69%	1.00%	19.68%	19.91%
40	13.21%	5.79%	1.00%	20.00%	20.18%
41	13.46%	5.88%	1.00%	20.34%	20.45%
42	13.74%	5.97%	1.00%	20.71%	20.70%
43	13.98%	6.09%	1.00%	21.07%	20.94%
44	14.19%	6.21%	1.00%	21.40%	21.14%
45	14.16%	6.32%	1.00%	21.48%	21.28%
46	14.11%	6.36%	1.00%	21.47%	21.35%
47	14.03%	6.40%	1.00%	21.43%	21.38%
48	13.91%	6.46%	1.00%	21.37%	21.38%
49+	13.80%	6.51%	1.00%	21.31%	21.37%

CITY OF SAN RAFAEL

Safety Classic Tier 2 3% at 55 • 2% COLA

* All bargaining units have agreed to pay additional cost sharing of 1% above the required employee contributions.

ENTRY AGE	NORMAL COST	COLA	ADD'L COST SHARING*	TOTAL	PRIOR TOTAL
20	9.49%	3.10%	1.00%	13.59%	13.59%
21	9.63%	3.18%	1.00%	13.81%	13.80%
22	9.76%	3.25%	1.00%	14.01%	14.02%
23	9.89%	3.33%	1.00%	14.22%	14.24%
24	10.02%	3.39%	1.00%	14.41%	14.47%
25	10.16%	3.42%	1.00%	14.58%	14.67%
26	10.30%	3.51%	1.00%	14.81%	14.89%
27	10.44%	3.56%	1.00%	15.00%	15.11%
28	10.59%	3.62%	1.00%	15.21%	15.30%
29	10.74%	3.67%	1.00%	15.41%	15.52%
30	10.89%	3.73%	1.00%	15.62%	15.74%
31	11.04%	3.79%	1.00%	15.83%	15.95%
32	11.20%	3.84%	1.00%	16.04%	16.16%
33	11.37%	3.89%	1.00%	16.26%	16.37%
34	11.54%	3.94%	1.00%	16.48%	16.60%
35	11.70%	4.01%	1.00%	16.71%	16.83%
36	11.88%	3.92%	1.00%	16.80%	17.05%
37	12.06%	3.98%	1.00%	17.04%	17.28%
38	12.25%	4.04%	1.00%	17.29%	17.49%
39	12.46%	4.10%	1.00%	17.56%	17.71%
40	12.68%	4.16%	1.00%	17.84%	17.92%
41	12.89%	4.24%	1.00%	18.13%	18.12%
42	13.09%	4.31%	1.00%	18.40%	18.29%
43	13.20%	4.38%	1.00%	18.58%	18.44%
44	13.20%	4.47%	1.00%	18.67%	18.54%
45	13.14%	4.55%	1.00%	18.69%	18.59%
46	13.06%	4.58%	1.00%	18.64%	18.58%
47	12.97%	4.61%	1.00%	18.58%	18.57%
48	13.37%	4.66%	1.00%	19.03%	19.04%
49+	13.80%	4.70%	1.00%	19.50%	19.53%

CITY OF SAN RAFAEL

General Classic Tier 1 2.7% at 55 • 3% COLA

These rates apply to all bargaining units **except** SEIU Local 1021.

Refer to page 12 for the General Classic Tier 1 rates for the SEIU Local 1021 bargaining unit.

* All bargaining units have agreed to pay additional cost sharing of 1% above the required employee contributions.

ENTRY AGE	NORMAL COST	COLA	ADD'L COST SHARING*	TOTAL	PRIOR TOTAL
20	8.64%	2.31%	1.00%	11.95%	12.23%
21	8.64%	2.39%	1.00%	12.03%	12.31%
22	8.65%	2.46%	1.00%	12.11%	12.36%
23	8.66%	2.53%	1.00%	12.19%	12.41%
24	8.64%	2.60%	1.00%	12.24%	12.44%
25	8.62%	2.63%	1.00%	12.25%	12.44%
26	8.79%	2.68%	1.00%	12.47%	12.64%
27	8.96%	2.73%	1.00%	12.69%	12.84%
28	9.13%	2.78%	1.00%	12.91%	13.05%
29	9.30%	2.85%	1.00%	13.15%	13.27%
30	9.48%	2.91%	1.00%	13.39%	13.50%
31	9.66%	2.95%	1.00%	13.61%	13.70%
32	9.85%	2.99%	1.00%	13.84%	13.91%
33	10.04%	3.07%	1.00%	14.11%	14.13%
34	10.23%	3.13%	1.00%	14.36%	14.39%
35	10.45%	3.20%	1.00%	14.65%	14.64%
36	10.66%	3.24%	1.00%	14.90%	14.86%
37	10.86%	3.30%	1.00%	15.16%	15.10%
38	11.05%	3.36%	1.00%	15.41%	15.34%
39	11.24%	3.41%	1.00%	15.65%	15.59%
40	11.44%	3.46%	1.00%	15.90%	15.85%
41	11.64%	3.52%	1.00%	16.16%	16.10%
42	11.85%	3.56%	1.00%	16.41%	16.37%
43	12.07%	3.58%	1.00%	16.65%	16.61%
44	12.31%	3.58%	1.00%	16.89%	16.85%
45	12.56%	3.58%	1.00%	17.14%	17.09%
46	12.79%	3.60%	1.00%	17.39%	17.34%
47	13.02%	3.60%	1.00%	17.62%	17.56%
48	13.23%	3.61%	1.00%	17.84%	17.79%
49	13.42%	3.63%	1.00%	18.05%	17.99%
50	13.54%	3.65%	1.00%	18.19%	18.13%
51	13.57%	3.63%	1.00%	18.20%	18.14%
52	13.52%	3.61%	1.00%	18.13%	18.07%
53	13.36%	3.57%	1.00%	17.93%	17.88%
54+	13.21%	3.51%	1.00%	17.72%	17.67%

CITY OF SAN RAFAEL

General Classic Tier 1 2.7% at 55 • 3% COLA

These rates apply **only** to members of the following bargaining unit:

SEIU Local 1021

Refer to page 11 for the General Classic Tier 1 rates for all other bargaining units.

ENTRY AGE	NORMAL COST	COLA	TOTAL	PRIOR TOTAL
20	8.64%	2.31%	10.95%	11.23%
21	8.64%	2.39%	11.03%	11.31%
22	8.65%	2.46%	11.11%	11.36%
23	8.66%	2.53%	11.19%	11.41%
24	8.64%	2.60%	11.24%	11.44%
25	8.62%	2.63%	11.25%	11.44%
26	8.79%	2.68%	11.47%	11.64%
27	8.96%	2.73%	11.69%	11.84%
28	9.13%	2.78%	11.91%	12.05%
29	9.30%	2.85%	12.15%	12.27%
30	9.48%	2.91%	12.39%	12.50%
31	9.66%	2.95%	12.61%	12.70%
32	9.85%	2.99%	12.84%	12.91%
33	10.04%	3.07%	13.11%	13.13%
34	10.23%	3.13%	13.36%	13.39%
35	10.45%	3.20%	13.65%	13.64%
36	10.66%	3.24%	13.90%	13.86%
37	10.86%	3.30%	14.16%	14.10%
38	11.05%	3.36%	14.41%	14.34%
39	11.24%	3.41%	14.65%	14.59%
40	11.44%	3.46%	14.90%	14.85%
41	11.64%	3.52%	15.16%	15.10%
42	11.85%	3.56%	15.41%	15.37%
43	12.07%	3.58%	15.65%	15.61%
44	12.31%	3.58%	15.89%	15.85%
45	12.56%	3.58%	16.14%	16.09%
46	12.79%	3.60%	16.39%	16.34%
47	13.02%	3.60%	16.62%	16.56%
48	13.23%	3.61%	16.84%	16.79%
49	13.42%	3.63%	17.05%	16.99%
50	13.54%	3.65%	17.19%	17.13%
51	13.57%	3.63%	17.20%	17.14%
52	13.52%	3.61%	17.13%	17.07%
53	13.36%	3.57%	16.93%	16.88%
54+	13.21%	3.51%	16.72%	16.67%

CITY OF SAN RAFAEL

General Classic Tier 2 2% at 55 • 2% COLA

These rates apply to all bargaining units **except** SEIU Local 1021.

Refer to page 14 for the General Classic Tier 2 rates for the SEIU Local 1021 bargaining unit.

* Bargaining units have agreed to pay additional cost sharing of 1% above the required employee contributions.

ENTRY AGE	NORMAL COST	COLA	ADD'L COST SHARING*	TOTAL	PRIOR TOTAL
20	6.45%	1.38%	1.00%	8.83%	9.11%
21	6.48%	1.41%	1.00%	8.89%	9.16%
22	6.51%	1.45%	1.00%	8.96%	9.22%
23	6.54%	1.49%	1.00%	9.03%	9.27%
24	6.56%	1.52%	1.00%	9.08%	9.30%
25	6.58%	1.55%	1.00%	9.13%	9.31%
26	6.59%	1.58%	1.00%	9.17%	9.34%
27	6.59%	1.61%	1.00%	9.20%	9.37%
28	6.60%	1.65%	1.00%	9.25%	9.38%
29	6.60%	1.68%	1.00%	9.28%	9.39%
30	6.57%	1.73%	1.00%	9.30%	9.41%
31	6.69%	1.76%	1.00%	9.45%	9.54%
32	6.83%	1.79%	1.00%	9.62%	9.68%
33	6.96%	1.82%	1.00%	9.78%	9.82%
34	7.10%	1.86%	1.00%	9.96%	9.99%
35	7.24%	1.90%	1.00%	10.14%	10.14%
36	7.36%	1.94%	1.00%	10.30%	10.29%
37	7.51%	1.98%	1.00%	10.49%	10.46%
38	7.66%	2.02%	1.00%	10.68%	10.63%
39	7.81%	2.05%	1.00%	10.86%	10.79%
40	7.97%	2.09%	1.00%	11.06%	10.96%
41	8.11%	2.13%	1.00%	11.24%	11.15%
42	8.25%	2.18%	1.00%	11.43%	11.34%
43	8.39%	2.20%	1.00%	11.59%	11.51%
44	8.54%	2.22%	1.00%	11.76%	11.69%
45	8.70%	2.25%	1.00%	11.95%	11.88%
46	8.84%	2.27%	1.00%	12.11%	12.07%
47	9.01%	2.28%	1.00%	12.29%	12.24%
48	9.18%	2.29%	1.00%	12.47%	12.42%
49	9.35%	2.30%	1.00%	12.65%	12.60%
50	9.50%	2.32%	1.00%	12.82%	12.78%
51	9.66%	2.32%	1.00%	12.98%	12.92%
52	9.80%	2.31%	1.00%	13.11%	13.05%
53	9.90%	2.29%	1.00%	13.19%	13.13%
54	9.95%	2.26%	1.00%	13.21%	13.16%
55	9.95%	2.21%	1.00%	13.16%	13.11%
56	9.88%	2.15%	1.00%	13.03%	13.00%
57	9.80%	2.08%	1.00%	12.88%	12.82%
58	10.10%	2.00%	1.00%	13.10%	13.06%
59+	10.42%	1.93%	1.00%	13.35%	13.31%

CITY OF SAN RAFAEL

General Classic Tier 2 2% at 55 • 2% COLA

These rates apply only to members of the following bargaining unit:

SEIU Local 1021

Refer to page 13 for the General Classic Tier 2 rates for all other bargaining units.

ENTRY AGE	NORMAL COST	COLA	TOTAL	PRIOR TOTAL
20	6.45%	1.38%	7.83%	8.11%
21	6.48%	1.41%	7.89%	8.16%
22	6.51%	1.45%	7.96%	8.22%
23	6.54%	1.49%	8.03%	8.27%
24	6.56%	1.52%	8.08%	8.30%
25	6.58%	1.55%	8.13%	8.31%
26	6.59%	1.58%	8.17%	8.34%
27	6.59%	1.61%	8.20%	8.37%
28	6.60%	1.65%	8.25%	8.38%
29	6.60%	1.68%	8.28%	8.39%
30	6.57%	1.73%	8.30%	8.41%
31	6.69%	1.76%	8.45%	8.54%
32	6.83%	1.79%	8.62%	8.68%
33	6.96%	1.82%	8.78%	8.82%
34	7.10%	1.86%	8.96%	8.99%
35	7.24%	1.90%	9.14%	9.14%
36	7.36%	1.94%	9.30%	9.29%
37	7.51%	1.98%	9.49%	9.46%
38	7.66%	2.02%	9.68%	9.63%
39	7.81%	2.05%	9.86%	9.79%
40	7.97%	2.09%	10.06%	9.96%
41	8.11%	2.13%	10.24%	10.15%
42	8.25%	2.18%	10.43%	10.34%
43	8.39%	2.20%	10.59%	10.51%
44	8.54%	2.22%	10.76%	10.69%
45	8.70%	2.25%	10.95%	10.88%
46	8.84%	2.27%	11.11%	11.07%
47	9.01%	2.28%	11.29%	11.24%
48	9.18%	2.29%	11.47%	11.42%
49	9.35%	2.30%	11.65%	11.60%
50	9.50%	2.32%	11.82%	11.78%
51	9.66%	2.32%	11.98%	11.92%
52	9.80%	2.31%	12.11%	12.05%
53	9.90%	2.29%	12.19%	12.13%
54	9.95%	2.26%	12.21%	12.16%
55	9.95%	2.21%	12.16%	12.11%
56	9.88%	2.15%	12.03%	12.00%
57	9.80%	2.08%	11.88%	11.82%
58	10.10%	2.00%	12.10%	12.06%
59+	10.42%	1.93%	12.35%	12.31%

COUNTY OF MARIN

Safety Classic Tier 2A 3% at 55 • 2% COLA

* All bargaining units have agreed to pay additional cost sharing of 3.64% above the required employee contributions.

ENTRY AGE	NORMAL COST	COLA	ADD'L COST SHARING*	TOTAL	PRIOR TOTAL
20	9.66%	3.10%	3.64%	16.40%	16.39%
21	9.88%	3.10%	3.64%	16.62%	16.60%
22	10.07%	3.10%	3.64%	16.81%	16.82%
23	10.20%	3.10%	3.64%	16.94%	17.00%
24	10.34%	3.10%	3.64%	17.08%	17.13%
25	10.47%	3.10%	3.64%	17.21%	17.28%
26	10.62%	3.10%	3.64%	17.36%	17.42%
27	10.76%	3.10%	3.64%	17.50%	17.57%
28	10.90%	3.10%	3.64%	17.64%	17.72%
29	11.05%	3.10%	3.64%	17.79%	17.87%
30	11.21%	3.10%	3.64%	17.95%	18.03%
31	11.35%	3.10%	3.64%	18.09%	18.19%
32	11.51%	3.10%	3.64%	18.25%	18.36%
33	11.68%	3.10%	3.64%	18.42%	18.52%
34	11.84%	3.10%	3.64%	18.58%	18.70%
35	12.01%	3.10%	3.64%	18.75%	18.89%
36	12.19%	3.10%	3.64%	18.93%	19.07%
37	12.38%	3.10%	3.64%	19.12%	19.25%
38	12.57%	3.10%	3.64%	19.31%	19.43%
39	12.78%	3.10%	3.64%	19.52%	19.60%
40	12.98%	3.10%	3.64%	19.72%	19.75%
41	13.20%	3.10%	3.64%	19.94%	19.89%
42	13.40%	3.10%	3.64%	20.14%	19.99%
43	13.51%	3.10%	3.64%	20.25%	20.07%
44	13.52%	3.10%	3.64%	20.26%	20.10%
45	13.46%	3.10%	3.64%	20.20%	20.09%
46	13.37%	3.10%	3.64%	20.11%	20.04%
47	13.28%	3.10%	3.64%	20.02%	19.96%
48	13.69%	3.10%	3.64%	20.43%	20.37%
49+	14.11%	3.10%	3.64%	20.85%	20.80%

COUNTY OF MARIN

Safety Classic Tier 2B 3% at 50 • 2% COLA

These rates apply **only** to members of the:

Deputy Sheriff's Association

Refer to page 17 for
Firefighters' Association
Battalion Chiefs' Association

Refer to page 18 for
Fire Chief
Deputy Fire Chief

* All bargaining units have agreed to pay additional cost sharing of 3.64% above the required employee contributions.

In addition, the above bargaining unit has agreed to pay an additional 2.60% (6.24% above required contributions).

ENTRY AGE	NORMAL COST	COLA	ADD'L COST SHARING*	TOTAL	PRIOR TOTAL
20	9.80%	3.10%	6.24%	19.14%	19.19%
21	9.94%	3.10%	6.24%	19.28%	19.33%
22	10.07%	3.10%	6.24%	19.41%	19.46%
23	10.20%	3.10%	6.24%	19.54%	19.60%
24	10.34%	3.10%	6.24%	19.68%	19.73%
25	10.47%	3.10%	6.24%	19.81%	19.88%
26	10.62%	3.10%	6.24%	19.96%	20.02%
27	10.76%	3.10%	6.24%	20.10%	20.17%
28	10.90%	3.10%	6.24%	20.24%	20.32%
29	11.05%	3.10%	6.24%	20.39%	20.47%
30	11.21%	3.10%	6.24%	20.55%	20.63%
31	11.35%	3.10%	6.24%	20.69%	20.79%
32	11.51%	3.10%	6.24%	20.85%	20.96%
33	11.68%	3.10%	6.24%	21.02%	21.12%
34	11.84%	3.10%	6.24%	21.18%	21.30%
35	12.01%	3.10%	6.24%	21.35%	21.49%
36	12.19%	3.10%	6.24%	21.53%	21.67%
37	12.38%	3.10%	6.24%	21.72%	21.85%
38	12.57%	3.10%	6.24%	21.91%	22.03%
39	12.78%	3.10%	6.24%	22.12%	22.20%
40	12.98%	3.10%	6.24%	22.32%	22.35%
41	13.20%	3.10%	6.24%	22.54%	22.49%
42	13.40%	3.10%	6.24%	22.74%	22.59%
43	13.51%	3.10%	6.24%	22.85%	22.67%
44	13.52%	3.10%	6.24%	22.86%	22.70%
45	13.46%	3.10%	6.24%	22.80%	22.69%
46	13.37%	3.10%	6.24%	22.71%	22.64%
47	13.28%	3.10%	6.24%	22.62%	22.56%
48	13.69%	3.10%	6.24%	23.03%	22.97%
49+	14.11%	3.10%	6.24%	23.45%	23.40%

COUNTY OF MARIN

Safety Classic Tier 2B 3% at 50 • 2% COLA

These rates apply **only** to members of the:

Firefighters' Association

Battalion Chiefs' Association

Refer to page 16 for *Deputy Sheriff's Association*

Refer to page 18 for *Fire Chief Deputy Fire Chief*

* All bargaining units have agreed to pay additional cost sharing of 3.64% above the required employee contributions.

In addition, the above bargaining unit has agreed to pay an additional 3.53% (7.17% above required contributions).

ENTRY AGE	NORMAL COST	COLA	ADD'L COST SHARING	TOTAL	PRIOR TOTAL
20	9.80%	3.10%	7.17%	20.07%	20.12%
21	9.94%	3.10%	7.17%	20.21%	20.26%
22	10.07%	3.10%	7.17%	20.34%	20.39%
23	10.20%	3.10%	7.17%	20.47%	20.53%
24	10.34%	3.10%	7.17%	20.61%	20.66%
25	10.47%	3.10%	7.17%	20.74%	20.81%
26	10.62%	3.10%	7.17%	20.89%	20.95%
27	10.76%	3.10%	7.17%	21.03%	21.10%
28	10.90%	3.10%	7.17%	21.17%	21.25%
29	11.05%	3.10%	7.17%	21.32%	21.40%
30	11.21%	3.10%	7.17%	21.48%	21.56%
31	11.35%	3.10%	7.17%	21.62%	21.72%
32	11.51%	3.10%	7.17%	21.78%	21.89%
33	11.68%	3.10%	7.17%	21.95%	22.05%
34	11.84%	3.10%	7.17%	22.11%	22.23%
35	12.01%	3.10%	7.17%	22.28%	22.42%
36	12.19%	3.10%	7.17%	22.46%	22.60%
37	12.38%	3.10%	7.17%	22.65%	22.78%
38	12.57%	3.10%	7.17%	22.84%	22.96%
39	12.78%	3.10%	7.17%	23.05%	23.13%
40	12.98%	3.10%	7.17%	23.25%	23.28%
41	13.20%	3.10%	7.17%	23.47%	23.42%
42	13.40%	3.10%	7.17%	23.67%	23.52%
43	13.51%	3.10%	7.17%	23.78%	23.60%
44	13.52%	3.10%	7.17%	23.79%	23.63%
45	13.46%	3.10%	7.17%	23.73%	23.62%
46	13.37%	3.10%	7.17%	23.64%	23.57%
47	13.28%	3.10%	7.17%	23.55%	23.49%
48	13.69%	3.10%	7.17%	23.96%	23.90%
49+	14.11%	3.10%	7.17%	24.38%	24.33%

COUNTY OF MARIN

Safety Classic Tier 2B 3% at 50 • 2% COLA

These rates apply **only** to members of the:

Fire Chief

Deputy Fire Chief

Refer to page 16 for
Deputy Sheriff's Association

Refer to page 27 for
Firefighters' Association
Battalion Chiefs' Association

* All bargaining units have agreed to pay additional cost sharing of 3.64% above the required employee contributions.

In addition, the above bargaining unit has agreed to pay an additional 3.885% (7.525% above required contributions).

ENTRY AGE	NORMAL COST	COLA	ADD'L COST SHARING	TOTAL	PRIOR TOTAL
20	9.80%	3.10%	7.525%	20.43%	20.48%
21	9.94%	3.10%	7.525%	20.57%	20.62%
22	10.07%	3.10%	7.525%	20.70%	20.75%
23	10.20%	3.10%	7.525%	20.83%	20.89%
24	10.34%	3.10%	7.525%	20.97%	21.02%
25	10.47%	3.10%	7.525%	21.10%	21.17%
26	10.62%	3.10%	7.525%	21.25%	21.31%
27	10.76%	3.10%	7.525%	21.39%	21.46%
28	10.90%	3.10%	7.525%	21.53%	21.61%
29	11.05%	3.10%	7.525%	21.68%	21.76%
30	11.21%	3.10%	7.525%	21.84%	21.92%
31	11.35%	3.10%	7.525%	21.98%	22.08%
32	11.51%	3.10%	7.525%	22.14%	22.25%
33	11.68%	3.10%	7.525%	22.31%	22.41%
34	11.84%	3.10%	7.525%	22.47%	22.59%
35	12.01%	3.10%	7.525%	22.64%	22.78%
36	12.19%	3.10%	7.525%	22.82%	22.96%
37	12.38%	3.10%	7.525%	23.01%	23.14%
38	12.57%	3.10%	7.525%	23.20%	23.32%
39	12.78%	3.10%	7.525%	23.41%	23.49%
40	12.98%	3.10%	7.525%	23.61%	23.64%
41	13.20%	3.10%	7.525%	23.83%	23.78%
42	13.40%	3.10%	7.525%	24.03%	23.88%
43	13.51%	3.10%	7.525%	24.14%	23.96%
44	13.52%	3.10%	7.525%	24.15%	23.99%
45	13.46%	3.10%	7.525%	24.09%	23.98%
46	13.37%	3.10%	7.525%	24.00%	23.93%
47	13.28%	3.10%	7.525%	23.91%	23.85%
48	13.69%	3.10%	7.525%	24.32%	24.26%
49+	14.11%	3.10%	7.525%	24.74%	24.69%

COUNTY OF MARIN

MARIN SUPERIOR COURT

General Classic Tier 1
2% at 50½ • 4% COLA

ENTRY AGE	NORMAL COST	COLA	TOTAL	PRIOR TOTAL
20	6.74%	1.58%	8.32%	8.60%
21	6.78%	1.58%	8.36%	8.62%
22	6.81%	1.58%	8.39%	8.65%
23	6.84%	1.58%	8.42%	8.66%
24	6.86%	1.58%	8.44%	8.66%
25	6.87%	1.58%	8.45%	8.66%
26	6.90%	1.58%	8.48%	8.66%
27	6.90%	1.58%	8.48%	8.65%
28	6.90%	1.58%	8.48%	8.62%
29	6.90%	1.58%	8.48%	8.60%
30	6.87%	1.58%	8.45%	8.57%
31	7.01%	1.58%	8.59%	8.69%
32	7.14%	1.58%	8.72%	8.81%
33	7.27%	1.58%	8.85%	8.93%
34	7.41%	1.58%	8.99%	9.05%
35	7.56%	1.58%	9.14%	9.18%
36	7.70%	1.58%	9.28%	9.30%
37	7.85%	1.58%	9.43%	9.44%
38	7.99%	1.58%	9.57%	9.57%
39	8.15%	1.58%	9.73%	9.71%
40	8.31%	1.58%	9.89%	9.85%
41	8.48%	1.58%	10.06%	9.99%
42	8.64%	1.58%	10.22%	10.14%
43	8.79%	1.58%	10.37%	10.29%
44	8.94%	1.58%	10.52%	10.44%
45	9.09%	1.58%	10.67%	10.61%
46	9.26%	1.58%	10.84%	10.78%
47	9.43%	1.58%	11.01%	10.95%
48	9.61%	1.58%	11.19%	11.13%
49	9.79%	1.58%	11.37%	11.32%
50	9.98%	1.58%	11.56%	11.51%
51	10.16%	1.58%	11.74%	11.69%
52	10.34%	1.58%	11.92%	11.87%
53	10.51%	1.58%	12.09%	12.04%
54	10.65%	1.58%	12.23%	12.18%
55	10.75%	1.58%	12.33%	12.28%
56	10.78%	1.58%	12.36%	12.31%
57	10.74%	1.58%	12.32%	12.26%
58	10.62%	1.58%	12.20%	12.14%
59+	10.50%	1.58%	12.08%	12.03%

COUNTY OF MARIN

MARIN SUPERIOR COURT

General Classic Tier 2
2% at 61¼ • 2% COLA

ENTRY AGE	NORMAL COST	COLA	TOTAL	PRIOR TOTAL
20	6.45%	1.14%	7.59%	7.87%
21	6.48%	1.17%	7.65%	7.91%
22	6.51%	1.19%	7.70%	7.96%
23	6.54%	1.22%	7.76%	8.01%
24	6.56%	1.26%	7.82%	8.04%
25	6.58%	1.30%	7.88%	8.07%
26	6.59%	1.33%	7.92%	8.10%
27	6.59%	1.36%	7.95%	8.12%
28	6.59%	1.39%	7.98%	8.14%
29	6.60%	1.43%	8.03%	8.15%
30	6.58%	1.46%	8.04%	8.15%
31	6.69%	1.51%	8.20%	8.31%
32	6.83%	1.54%	8.37%	8.46%
33	6.96%	1.58%	8.54%	8.61%
34	7.14%	1.58%	8.72%	8.78%
35	7.30%	1.58%	8.88%	8.91%
36	7.44%	1.58%	9.02%	9.03%
37	7.59%	1.58%	9.17%	9.16%
38	7.73%	1.58%	9.31%	9.29%
39	7.88%	1.58%	9.46%	9.42%
40	8.04%	1.58%	9.62%	9.55%
41	8.18%	1.58%	9.76%	9.69%
42	8.33%	1.58%	9.91%	9.84%
43	8.47%	1.58%	10.05%	9.98%
44	8.61%	1.58%	10.19%	10.13%
45	8.77%	1.58%	10.35%	10.28%
46	8.92%	1.58%	10.50%	10.45%
47	9.08%	1.58%	10.66%	10.62%
48	9.25%	1.58%	10.83%	10.79%
49	9.42%	1.58%	11.00%	10.94%
50	9.57%	1.58%	11.15%	11.11%
51	9.73%	1.58%	11.31%	11.26%
52	9.87%	1.58%	11.45%	11.39%
53	9.97%	1.58%	11.55%	11.50%
54	10.02%	1.58%	11.60%	11.56%
55	10.02%	1.58%	11.60%	11.56%
56	9.96%	1.58%	11.54%	11.50%
57	9.87%	1.58%	11.45%	11.39%
58	10.17%	1.58%	11.75%	11.70%
59+	10.50%	1.58%	12.08%	12.03%

COUNTY OF MARIN

General Classic
Tier 3 & Tier 3A
2% at 55 • 2% COLA

MARIN SUPERIOR COURT

General Classic
Tier 3 & Tier 4
2% at 55 • 2% COLA

ENTRY AGE	NORMAL COST	COLA	ADD'L COST SHARING*	TOTAL	PRIOR TOTAL
20	6.50%	1.38%	1.14%	9.02%	9.30%
21	6.53%	1.41%	1.14%	9.08%	9.37%
22	6.57%	1.45%	1.14%	9.16%	9.41%
23	6.59%	1.49%	1.14%	9.22%	9.47%
24	6.61%	1.52%	1.14%	9.27%	9.50%
25	6.63%	1.55%	1.14%	9.32%	9.53%
26	6.65%	1.58%	1.14%	9.37%	9.56%
27	6.68%	1.58%	1.14%	9.40%	9.58%
28	6.72%	1.58%	1.14%	9.44%	9.56%
29	6.72%	1.58%	1.14%	9.44%	9.54%
30	6.70%	1.58%	1.14%	9.42%	9.51%
31	6.82%	1.58%	1.14%	9.54%	9.63%
32	6.96%	1.58%	1.14%	9.68%	9.74%
33	7.08%	1.58%	1.14%	9.80%	9.86%
34	7.22%	1.58%	1.14%	9.94%	9.98%
35	7.36%	1.58%	1.14%	10.08%	10.10%
36	7.49%	1.58%	1.14%	10.21%	10.22%
37	7.64%	1.58%	1.14%	10.36%	10.35%
38	7.79%	1.58%	1.14%	10.51%	10.48%
39	7.93%	1.58%	1.14%	10.65%	10.61%
40	8.09%	1.58%	1.14%	10.81%	10.74%
41	8.24%	1.58%	1.14%	10.96%	10.88%
42	8.38%	1.58%	1.14%	11.10%	11.03%
43	8.52%	1.58%	1.14%	11.24%	11.17%
44	8.66%	1.58%	1.14%	11.38%	11.32%
45	8.82%	1.58%	1.14%	11.54%	11.47%
46	8.97%	1.58%	1.14%	11.69%	11.64%
47	9.14%	1.58%	1.14%	11.86%	11.81%
48	9.30%	1.58%	1.14%	12.02%	11.98%
49	9.47%	1.58%	1.14%	12.19%	12.13%
50	9.63%	1.58%	1.14%	12.35%	12.30%
51	9.78%	1.58%	1.14%	12.50%	12.45%
52	9.92%	1.58%	1.14%	12.64%	12.58%
53	10.03%	1.58%	1.14%	12.75%	12.69%
54	10.08%	1.58%	1.14%	12.80%	12.75%
55	10.08%	1.58%	1.14%	12.80%	12.75%
56	10.01%	1.58%	1.14%	12.73%	12.69%
57	9.92%	1.58%	1.14%	12.64%	12.58%
58	10.22%	1.58%	1.14%	12.94%	12.89%
59+	10.55%	1.58%	1.14%	13.27%	13.22%

COUNTY OF MARIN

General Classic Tier 4 2% at 61¼ • 2% COLA

ENTRY AGE	NORMAL COST	COLA	TOTAL	PRIOR TOTAL
20	6.45%	1.14%	7.59%	7.87%
21	6.48%	1.17%	7.65%	7.91%
22	6.51%	1.19%	7.70%	7.96%
23	6.54%	1.22%	7.76%	8.00%
24	6.56%	1.26%	7.82%	8.03%
25	6.58%	1.29%	7.87%	8.06%
26	6.59%	1.33%	7.92%	8.09%
27	6.59%	1.36%	7.95%	8.12%
28	6.59%	1.39%	7.98%	8.13%
29	6.60%	1.43%	8.03%	8.14%
30	6.58%	1.46%	8.04%	8.14%
31	6.69%	1.50%	8.19%	8.29%
32	6.83%	1.54%	8.37%	8.44%
33	6.96%	1.57%	8.53%	8.58%
34	7.13%	1.58%	8.71%	8.75%
35	7.29%	1.58%	8.87%	8.90%
36	7.44%	1.58%	9.02%	9.03%
37	7.59%	1.58%	9.17%	9.16%
38	7.73%	1.58%	9.31%	9.29%
39	7.88%	1.58%	9.46%	9.42%
40	8.04%	1.58%	9.62%	9.55%
41	8.18%	1.58%	9.76%	9.69%
42	8.33%	1.58%	9.91%	9.84%
43	8.47%	1.58%	10.05%	9.98%
44	8.61%	1.58%	10.19%	10.13%
45	8.77%	1.58%	10.35%	10.28%
46	8.92%	1.58%	10.50%	10.45%
47	9.08%	1.58%	10.66%	10.62%
48	9.25%	1.58%	10.83%	10.79%
49	9.42%	1.58%	11.00%	10.94%
50	9.57%	1.58%	11.15%	11.11%
51	9.73%	1.58%	11.31%	11.26%
52	9.87%	1.58%	11.45%	11.39%
53	9.97%	1.58%	11.55%	11.50%
54	10.02%	1.58%	11.60%	11.56%
55	10.02%	1.58%	11.60%	11.56%
56	9.96%	1.58%	11.54%	11.50%
57	9.87%	1.58%	11.45%	11.39%
58	10.17%	1.58%	11.75%	11.70%
59+	10.50%	1.58%	12.08%	12.03%

MARIN CITY CSD

TAMALPAIS CSD

General Classic Tier 1
2% at 58½ • 4% COLA

ENTRY AGE	NORMAL COST	COLA	TOTAL	PRIOR TOTAL
20	7.19%	1.82%	9.01%	9.26%
21	7.20%	1.86%	9.06%	9.31%
22	7.21%	1.91%	9.12%	9.34%
23	7.21%	1.97%	9.18%	9.38%
24	7.20%	2.02%	9.22%	9.41%
25	7.19%	2.07%	9.26%	9.43%
26	7.33%	2.12%	9.45%	9.60%
27	7.46%	2.19%	9.65%	9.78%
28	7.61%	2.24%	9.85%	9.97%
29	7.76%	2.30%	10.06%	10.15%
30	7.90%	2.35%	10.25%	10.34%
31	8.05%	2.41%	10.46%	10.52%
32	8.20%	2.46%	10.66%	10.71%
33	8.37%	2.52%	10.89%	10.92%
34	8.53%	2.57%	11.10%	11.13%
35	8.69%	2.64%	11.33%	11.34%
36	8.87%	2.70%	11.57%	11.55%
37	9.05%	2.77%	11.82%	11.78%
38	9.20%	2.85%	12.05%	12.01%
39	9.36%	2.92%	12.28%	12.24%
40	9.54%	2.99%	12.53%	12.48%
41	9.70%	3.05%	12.75%	12.71%
42	9.88%	3.11%	12.99%	12.95%
43	10.07%	3.15%	13.22%	13.18%
44	10.27%	3.18%	13.45%	13.42%
45	10.47%	3.23%	13.70%	13.66%
46	10.65%	3.28%	13.93%	13.89%
47	10.85%	3.31%	14.16%	14.12%
48	11.03%	3.34%	14.37%	14.31%
49	11.17%	3.37%	14.54%	14.50%
50	11.28%	3.40%	14.68%	14.64%
51	11.31%	3.41%	14.72%	14.68%
52	11.26%	3.42%	14.68%	14.64%
53	11.13%	3.41%	14.54%	14.50%
54	11.02%	3.38%	14.40%	14.35%
55	10.90%	3.33%	14.23%	14.19%
56	10.80%	3.24%	14.04%	13.99%
57	10.68%	3.15%	13.83%	13.78%
58	10.55%	3.05%	13.60%	13.55%
59+	10.42%	2.94%	13.36%	13.32%

MARIN/ SONOMA MOSQUITO

General Classic Tier 1 2% at 55½ • 4% COLA

* All bargaining units have agreed to pay additional cost sharing of 1.75% above the required employee contributions.

ENTRY AGE	NORMAL COST	COLA	ADD'L COST SHARING*	TOTAL	PRIOR TOTAL
20	6.67%	2.05%	1.75%	10.47%	10.80%
21	6.71%	2.10%	1.75%	10.56%	10.88%
22	6.73%	2.17%	1.75%	10.65%	10.96%
23	6.77%	2.23%	1.75%	10.75%	11.02%
24	6.79%	2.29%	1.75%	10.83%	11.08%
25	6.81%	2.34%	1.75%	10.90%	11.15%
26	6.82%	2.41%	1.75%	10.98%	11.20%
27	6.82%	2.46%	1.75%	11.03%	11.25%
28	6.82%	2.52%	1.75%	11.09%	11.28%
29	6.83%	2.58%	1.75%	11.16%	11.32%
30	6.80%	2.65%	1.75%	11.20%	11.35%
31	6.94%	2.69%	1.75%	11.38%	11.51%
32	7.06%	2.73%	1.75%	11.54%	11.68%
33	7.20%	2.79%	1.75%	11.74%	11.86%
34	7.33%	2.86%	1.75%	11.94%	12.04%
35	7.48%	2.93%	1.75%	12.16%	12.23%
36	7.63%	2.98%	1.75%	12.36%	12.42%
37	7.77%	3.06%	1.75%	12.58%	12.62%
38	7.92%	3.12%	1.75%	12.79%	12.82%
39	8.08%	3.19%	1.75%	13.02%	13.02%
40	8.24%	3.25%	1.75%	13.24%	13.21%
41	8.40%	3.31%	1.75%	13.46%	13.42%
42	8.57%	3.37%	1.75%	13.69%	13.62%
43	8.72%	3.40%	1.75%	13.87%	13.80%
44	8.86%	3.42%	1.75%	14.03%	13.98%
45	9.02%	3.46%	1.75%	14.23%	14.17%
46	9.18%	3.51%	1.75%	14.44%	14.38%
47	9.35%	3.53%	1.75%	14.63%	14.58%
48	9.53%	3.55%	1.75%	14.83%	14.78%
49	9.72%	3.58%	1.75%	15.05%	15.00%
50	9.91%	3.60%	1.75%	15.26%	15.21%
51	10.09%	3.60%	1.75%	15.44%	15.40%
52	10.26%	3.59%	1.75%	15.60%	15.56%
53	10.43%	3.56%	1.75%	15.74%	15.69%
54	10.57%	3.51%	1.75%	15.83%	15.78%
55	10.68%	3.43%	1.75%	15.86%	15.80%
56	10.70%	3.34%	1.75%	15.79%	15.74%
57	10.67%	3.22%	1.75%	15.64%	15.58%
58	10.55%	3.11%	1.75%	15.41%	15.34%
59+	10.42%	2.98%	1.75%	15.15%	15.11%

NOVATO FIRE

Safety Classic Tier 1
3% at 50 • 4% COLA

ENTRY AGE	NORMAL COST	COLA	TOTAL	PRIOR TOTAL
20	9.90%	5.60%	15.50%	15.32%
21	10.04%	5.64%	15.68%	15.43%
22	10.17%	5.67%	15.84%	15.67%
23	10.31%	5.71%	16.02%	15.94%
24	10.45%	5.76%	16.21%	16.20%
25	10.59%	5.80%	16.39%	16.48%
26	10.74%	5.86%	16.60%	16.71%
27	10.90%	5.93%	16.83%	16.96%
28	11.04%	6.02%	17.06%	17.22%
29	11.20%	6.10%	17.30%	17.48%
30	11.35%	6.09%	17.44%	17.66%
31	11.51%	6.12%	17.63%	17.86%
32	11.68%	6.19%	17.87%	18.14%
33	11.84%	6.28%	18.12%	18.41%
34	12.02%	6.40%	18.42%	18.71%
35	12.19%	6.52%	18.71%	19.03%
36	12.38%	6.60%	18.98%	19.31%
37	12.56%	6.68%	19.24%	19.57%
38	12.77%	6.75%	19.52%	19.84%
39	12.99%	6.82%	19.81%	20.10%
40	13.21%	6.89%	20.10%	20.35%
41	13.46%	6.98%	20.44%	20.62%
42	13.74%	7.07%	20.81%	20.86%
43	13.98%	7.18%	21.16%	21.10%
44	14.20%	7.23%	21.43%	21.24%
45	14.16%	7.29%	21.45%	21.34%
46	14.10%	7.38%	21.48%	21.42%
47	14.02%	7.46%	21.48%	21.47%
48	13.91%	7.56%	21.47%	21.48%
49+	13.80%	7.66%	21.46%	21.51%

NOVATO FIRE

Safety Classic Tier 2
3% at 55 • 4% COLA

ENTRY AGE	NORMAL COST	COLA	TOTAL	PRIOR TOTAL
20	9.90%	4.68%	14.58%	14.48%
21	10.04%	4.78%	14.82%	14.74%
22	10.17%	4.89%	15.06%	15.00%
23	10.31%	5.00%	15.31%	15.26%
24	10.45%	5.09%	15.54%	15.56%
25	10.59%	5.15%	15.74%	15.80%
26	10.74%	5.26%	16.00%	16.08%
27	10.89%	5.35%	16.24%	16.32%
28	11.04%	5.43%	16.47%	16.57%
29	11.20%	5.51%	16.71%	16.82%
30	11.35%	5.60%	16.95%	17.07%
31	11.51%	5.68%	17.19%	17.31%
32	11.67%	5.77%	17.44%	17.55%
33	11.84%	5.84%	17.68%	17.80%
34	12.02%	5.92%	17.94%	18.04%
35	12.19%	6.01%	18.20%	18.31%
36	12.38%	5.87%	18.25%	18.57%
37	12.57%	5.95%	18.52%	18.83%
38	12.76%	6.05%	18.81%	19.09%
39	12.99%	6.14%	19.13%	19.36%
40	13.21%	6.24%	19.45%	19.64%
41	13.46%	6.34%	19.80%	19.92%
42	13.74%	6.45%	20.19%	20.17%
43	13.98%	6.56%	20.54%	20.42%
44	14.20%	6.69%	20.89%	20.62%
45	14.16%	6.81%	20.97%	20.77%
46	14.11%	6.85%	20.96%	20.84%
47	14.02%	6.90%	20.92%	20.88%
48	13.92%	6.95%	20.87%	20.89%
49+	13.80%	7.01%	20.81%	20.89%

NOVATO FIRE

General Classic Tier 1
2% at 55 • 4% COLA

ENTRY AGE	NORMAL COST	COLA	TOTAL	PRIOR TOTAL
20	6.67%	2.04%	8.71%	9.04%
21	6.71%	2.09%	8.80%	9.11%
22	6.73%	2.15%	8.88%	9.19%
23	6.77%	2.21%	8.98%	9.26%
24	6.79%	2.26%	9.05%	9.31%
25	6.80%	2.30%	9.10%	9.36%
26	6.83%	2.35%	9.18%	9.40%
27	6.82%	2.41%	9.23%	9.44%
28	6.82%	2.46%	9.28%	9.47%
29	6.82%	2.51%	9.33%	9.50%
30	6.81%	2.57%	9.38%	9.52%
31	6.93%	2.62%	9.55%	9.69%
32	7.06%	2.67%	9.73%	9.86%
33	7.20%	2.72%	9.92%	10.03%
34	7.34%	2.78%	10.12%	10.22%
35	7.48%	2.85%	10.33%	10.41%
36	7.63%	2.90%	10.53%	10.59%
37	7.78%	2.96%	10.74%	10.78%
38	7.93%	3.02%	10.95%	10.97%
39	8.08%	3.09%	11.17%	11.16%
40	8.23%	3.14%	11.37%	11.36%
41	8.40%	3.20%	11.60%	11.56%
42	8.57%	3.25%	11.82%	11.76%
43	8.71%	3.28%	11.99%	11.93%
44	8.86%	3.30%	12.16%	12.09%
45	9.02%	3.32%	12.34%	12.29%
46	9.19%	3.35%	12.54%	12.48%
47	9.35%	3.37%	12.72%	12.68%
48	9.53%	3.38%	12.91%	12.86%
49	9.72%	3.41%	13.13%	13.07%
50	9.91%	3.43%	13.34%	13.29%
51	10.09%	3.42%	13.51%	13.47%
52	10.27%	3.41%	13.68%	13.64%
53	10.43%	3.38%	13.81%	13.77%
54	10.58%	3.33%	13.91%	13.87%
55	10.68%	3.26%	13.94%	13.89%
56	10.71%	3.17%	13.88%	13.83%
57	10.66%	3.07%	13.73%	13.67%
58	10.55%	2.95%	13.50%	13.45%
59+	10.42%	2.84%	13.26%	13.22%

SOUTHERN MARIN FIRE

Safety Classic Tier 1
3% at 50 • 4% COLA

ENTRY AGE	NORMAL COST	COLA	TOTAL	PRIOR TOTAL
20	9.90%	5.47%	15.37%	15.20%
21	10.04%	5.51%	15.55%	15.33%
22	10.17%	5.55%	15.72%	15.57%
23	10.30%	5.59%	15.89%	15.83%
24	10.45%	5.62%	16.07%	16.09%
25	10.59%	5.66%	16.25%	16.34%
26	10.74%	5.72%	16.46%	16.57%
27	10.89%	5.79%	16.68%	16.82%
28	11.04%	5.87%	16.91%	17.07%
29	11.20%	5.95%	17.15%	17.33%
30	11.36%	5.94%	17.30%	17.51%
31	11.52%	5.97%	17.49%	17.72%
32	11.68%	6.05%	17.73%	17.98%
33	11.85%	6.13%	17.98%	18.25%
34	12.01%	6.25%	18.26%	18.55%
35	12.19%	6.36%	18.55%	18.88%
36	12.37%	6.45%	18.82%	19.15%
37	12.57%	6.52%	19.09%	19.41%
38	12.77%	6.59%	19.36%	19.67%
39	12.98%	6.66%	19.64%	19.93%
40	13.21%	6.72%	19.93%	20.18%
41	13.46%	6.81%	20.27%	20.44%
42	13.74%	6.90%	20.64%	20.68%
43	13.98%	7.00%	20.98%	20.92%
44	14.20%	7.06%	21.26%	21.06%
45	14.15%	7.13%	21.28%	21.16%
46	14.10%	7.20%	21.30%	21.25%
47	14.02%	7.27%	21.29%	21.29%
48	13.91%	7.37%	21.28%	21.30%
49+	13.80%	7.47%	21.27%	21.32%

SOUTHERN MARIN FIRE

Safety Classic Tier 2
3% at 55 • 4% COLA

ENTRY AGE	NORMAL COST	COLA	TOTAL	PRIOR TOTAL
20	9.90%	4.56%	14.46%	14.41%
21	10.03%	4.68%	14.71%	14.66%
22	10.17%	4.78%	14.95%	14.93%
23	10.30%	4.89%	15.19%	15.19%
24	10.45%	4.97%	15.42%	15.46%
25	10.59%	5.03%	15.62%	15.70%
26	10.73%	5.14%	15.87%	15.96%
27	10.89%	5.22%	16.11%	16.20%
28	11.03%	5.31%	16.34%	16.44%
29	11.20%	5.39%	16.59%	16.70%
30	11.36%	5.46%	16.82%	16.94%
31	11.51%	5.55%	17.06%	17.18%
32	11.68%	5.62%	17.30%	17.42%
33	11.85%	5.70%	17.55%	17.67%
34	12.01%	5.78%	17.79%	17.91%
35	12.19%	5.86%	18.05%	18.17%
36	12.38%	5.73%	18.11%	18.43%
37	12.57%	5.82%	18.39%	18.68%
38	12.77%	5.90%	18.67%	18.94%
39	12.98%	6.00%	18.98%	19.21%
40	13.22%	6.09%	19.31%	19.49%
41	13.46%	6.18%	19.64%	19.76%
42	13.74%	6.29%	20.03%	20.02%
43	13.98%	6.40%	20.38%	20.27%
44	14.20%	6.52%	20.72%	20.46%
45	14.15%	6.66%	20.81%	20.61%
46	14.10%	6.69%	20.79%	20.67%
47	14.02%	6.73%	20.75%	20.71%
48	13.92%	6.78%	20.70%	20.73%
49+	13.81%	6.84%	20.65%	20.71%

SOUTHERN MARIN FIRE

Safety Classic Tier 2A
3% at 55 • 3% COLA

ENTRY AGE	NORMAL COST	COLA	TOTAL	PRIOR TOTAL
20	9.58%	4.07%	13.65%	13.62%
21	9.72%	4.16%	13.88%	13.84%
22	9.85%	4.28%	14.13%	14.10%
23	9.99%	4.38%	14.37%	14.34%
24	10.12%	4.50%	14.62%	14.59%
25	10.27%	4.58%	14.85%	14.82%
26	10.40%	4.69%	15.09%	15.06%
27	10.56%	4.77%	15.33%	15.30%
28	10.71%	4.84%	15.55%	15.52%
29	10.86%	4.93%	15.79%	15.76%
30	11.02%	5.00%	16.02%	15.99%
31	11.18%	5.06%	16.24%	16.20%
32	11.34%	5.13%	16.47%	16.43%
33	11.51%	5.19%	16.70%	16.66%
34	11.69%	5.24%	16.93%	16.89%
35	11.87%	5.31%	17.18%	17.14%
36	12.05%	5.36%	17.41%	17.37%
37	12.24%	5.41%	17.65%	17.61%
38	12.42%	5.45%	17.87%	17.83%
39	12.59%	5.52%	18.11%	18.07%
40	12.74%	5.60%	18.34%	18.30%
41	12.88%	5.68%	18.56%	18.52%
42	12.98%	5.77%	18.75%	18.71%
43	13.06%	5.86%	18.92%	18.88%
44	13.09%	5.95%	19.04%	19.00%
45	13.08%	6.04%	19.12%	19.08%
46	13.03%	6.09%	19.12%	19.08%
47	12.96%	6.16%	19.12%	19.08%
48	13.36%	6.26%	19.62%	19.58%
49+	13.79%	6.33%	20.12%	20.08%

CITY OF SAN RAFAEL

* All bargaining units have agreed to pay additional cost sharing of 1% above the required employee contributions.

Safety PEPRA Tier 3 2.7% at 57 • 2% COLA

NORMAL COST	COLA	ADD'L COST SHARING*	TOTAL	PRIOR TOTAL
12.56%	3.19%	1.00%	16.75%	16.41%

General PEPRA Tier 3 2% at 62 • 2% COLA does **not** apply to: SEIU Local 1021

NORMAL COST	COLA	ADD'L COST SHARING*	TOTAL	PRIOR TOTAL
7.96%	1.69%	1.00%	10.65%	10.82%

General PEPRA Tier 3 2% at 62 • 2% COLA SEIU Local 1021

NORMAL COST	COLA	TOTAL	PRIOR TOTAL
7.96%	1.69%	9.65%	9.82%

MARIN/SONOMA MOSQUITO

General PEPRA Tier 2 2% at 62 • 4% COLA

NORMAL COST	COLA	ADD'L COST SHARING*	TOTAL	PRIOR TOTAL
8.16%	2.38%	1.75%	12.28%	12.06%

COUNTY OF MARIN

Safety PEPR A Tier 3

2.7% at 57
2% COLA

NOVATO FIRE

Safety PEPR A Tier 3A

NORMAL COST	COLA	TOTAL	PRIOR TOTAL
12.56%	3.19%	15.75%	15.41%

NOVATO FIRE

Safety PEPR A Tier 3
2.7% at 57 • 4% COLA

NORMAL COST	COLA	TOTAL	PRIOR TOTAL
14.14%	4.88%	19.02%	18.55%

SOUTHERN MARIN FIRE

Safety PEPR A Tier 3A
2.7% at 57 • 3% COLA

NORMAL COST	COLA	TOTAL	PRIOR TOTAL
13.49%	4.60%	18.09%	17.12%

MARIN SUPERIOR COURT

General PEPRAs
Tier 5

2% at 62
2% COLA

COUNTY OF MARIN

General PEPRAs
Tier 5

LAFCo

General PEPRAs
Tier 4

NOVATO FIRE

General PEPRAs
Tier 2A

NORMAL COST	COLA	TOTAL	PRIOR TOTAL
7.96%	1.69%	9.65%	9.82%

MARIN CITY CSD

General PEPRAs
Tier 2

2% at 62
4% COLA

TAMALPAIS CSD

SOUTHERN MARIN FIRE

NORMAL COST	COLA	TOTAL	PRIOR TOTAL
8.15%	2.38%	10.53%	10.31%

FAQ

Which retirement tier am I in?

Your retirement tier is printed on your Annual Benefit Statements. You can also contact MCERA at (415) 473-6147 and our staff will look up the information for you.

Is my future retirement benefit based on my contributions?

No. MCERA is a defined benefit plan, which means that your future service retirement benefit is calculated using a formula that is based on your age at retirement, your service credit, and your highest average compensation. Your accumulated contributions and interest do not factor into the calculation of a service retirement benefit.

Does my contribution account earn interest?

Yes. Your account receives interest every June 30 and December 31 on the previous six-month balance. The current interest rate and the amount you received are on your annual benefit statement. If you terminate employment and decide to withdraw your MCERA account, all of your member contributions and earned interest will be refunded to you.

Can I increase my contributions?

No. Employee contribution rates are recommended by MCERA's actuary and adopted by the Retirement Board in accordance with the law. Also, because this is a defined benefit plan your retirement benefit is determined by a fixed formula that does not take your contributions into consideration. An increase in your contributions would not result in an increased service retirement benefit.

If you participate in a deferred compensation plan, such as a 457(b) plan offered by your employer, you may be able to increase your contributions to that account and increase your future benefit from that plan. We recommend contacting the plan provider for more information.

Can I borrow from my account?

No. The money you contribute is held solely for the purpose of paying a future benefit or refunded to you if you terminate employment and elect to end your MCERA membership.

FAQ

Why is my contribution rate different from my coworker's rate?

Member contribution rates are based on a number of factors. For **Classic members**, your contribution rate is determined by your retirement tier and your age at entry or re-entry into MCERA membership, or your age at entry into a prior reciprocal retirement system. The younger you are when you enter membership in a Classic tier, the lower your contribution rate will be. Contribution rates for **PEPRA members** are determined by tier only, and are the same for all members within that tier regardless of age at entry into membership.

Do I have to withdraw my contributions if I leave employment and don't retire?

No. If you terminate employment with one of MCERA's participating employers you have the option to leave your member contributions and interest on deposit and retire at a later date. If you have at least 5 years of service credit, including purchased and reciprocal service, you are vested and can retire when you have met all eligibility requirements. If you have less than 5 years of service credit your earliest retirement eligibility occurs at age 70.



**Marin County Employees'
Retirement Association**

One McInnis Parkway, Suite 100
San Rafael, CA 94903-2764

Main **415.473.6147**

Fax **415.473.3612**

mcera.org

EMPLOYEE CONTRIBUTION RATES

EFFECTIVE JULY 1, 2024

Active Member Benefits

MCERABenefits@marincounty.org

(415) 473-4148

Retired Member Benefits

MCERARetirees@marincounty.org

(415) 473-4149