

**General Tier 4 Members' Contribution Rates from the June 30, 2017 Actuarial Valuation**

| Entry Age | Basic Only  |            | COLA Only   |            | Total       |            |
|-----------|-------------|------------|-------------|------------|-------------|------------|
|           | First \$350 | Over \$350 | First \$350 | Over \$350 | First \$350 | Over \$350 |
| 15        | 3.68%       | 5.45%      | 0.00%       | 0.00%      | 3.68%       | 5.45%      |
| 16        | 3.68%       | 5.45%      | 0.00%       | 0.00%      | 3.68%       | 5.45%      |
| 17        | 3.73%       | 5.52%      | 0.00%       | 0.00%      | 3.73%       | 5.52%      |
| 18        | 3.79%       | 5.60%      | 0.00%       | 0.00%      | 3.79%       | 5.60%      |
| 19        | 3.84%       | 5.68%      | 0.00%       | 0.00%      | 3.84%       | 5.68%      |
| 20        | 3.89%       | 5.75%      | 0.00%       | 0.00%      | 3.89%       | 5.75%      |
| 21        | 3.94%       | 5.83%      | 0.00%       | 0.00%      | 3.94%       | 5.83%      |
| 22        | 4.00%       | 5.91%      | 0.00%       | 0.00%      | 4.00%       | 5.91%      |
| 23        | 4.05%       | 5.99%      | 0.00%       | 0.00%      | 4.05%       | 5.99%      |
| 24        | 4.10%       | 6.08%      | 0.00%       | 0.00%      | 4.10%       | 6.08%      |
| 25        | 4.16%       | 6.16%      | 0.00%       | 0.00%      | 4.16%       | 6.16%      |
| 26        | 4.22%       | 6.24%      | 0.00%       | 0.00%      | 4.22%       | 6.24%      |
| 27        | 4.27%       | 6.33%      | 0.00%       | 0.00%      | 4.27%       | 6.33%      |
| 28        | 4.33%       | 6.42%      | 0.00%       | 0.00%      | 4.33%       | 6.42%      |
| 29        | 4.39%       | 6.51%      | 0.00%       | 0.00%      | 4.39%       | 6.51%      |
| 30        | 4.45%       | 6.59%      | 0.00%       | 0.00%      | 4.45%       | 6.59%      |
| 31        | 4.51%       | 6.69%      | 0.00%       | 0.00%      | 4.51%       | 6.69%      |
| 32        | 4.57%       | 6.78%      | 0.00%       | 0.00%      | 4.57%       | 6.78%      |
| 33        | 4.63%       | 6.87%      | 0.00%       | 0.00%      | 4.63%       | 6.87%      |
| 34        | 4.70%       | 6.97%      | 0.00%       | 0.00%      | 4.70%       | 6.97%      |
| 35        | 4.76%       | 7.06%      | 0.00%       | 0.00%      | 4.76%       | 7.06%      |
| 36        | 4.83%       | 7.16%      | 0.00%       | 0.00%      | 4.83%       | 7.16%      |
| 37        | 4.89%       | 7.26%      | 0.00%       | 0.00%      | 4.89%       | 7.26%      |
| 38        | 4.96%       | 7.36%      | 0.00%       | 0.00%      | 4.96%       | 7.36%      |
| 39        | 5.03%       | 7.47%      | 0.00%       | 0.00%      | 5.03%       | 7.47%      |
| 40        | 5.10%       | 7.57%      | 0.00%       | 0.00%      | 5.10%       | 7.57%      |
| 41        | 5.18%       | 7.68%      | 0.00%       | 0.00%      | 5.18%       | 7.68%      |
| 42        | 5.25%       | 7.80%      | 0.00%       | 0.00%      | 5.25%       | 7.80%      |
| 43        | 5.33%       | 7.91%      | 0.00%       | 0.00%      | 5.33%       | 7.91%      |
| 44        | 5.41%       | 8.03%      | 0.00%       | 0.00%      | 5.41%       | 8.03%      |
| 45        | 5.49%       | 8.16%      | 0.00%       | 0.00%      | 5.49%       | 8.16%      |
| 46        | 5.58%       | 8.28%      | 0.00%       | 0.00%      | 5.58%       | 8.28%      |
| 47        | 5.67%       | 8.42%      | 0.00%       | 0.00%      | 5.67%       | 8.42%      |
| 48        | 5.76%       | 8.56%      | 0.00%       | 0.00%      | 5.76%       | 8.56%      |
| 49        | 5.86%       | 8.72%      | 0.00%       | 0.00%      | 5.86%       | 8.72%      |
| 50        | 5.97%       | 8.88%      | 0.00%       | 0.00%      | 5.97%       | 8.88%      |
| 51        | 6.07%       | 9.02%      | 0.00%       | 0.00%      | 6.07%       | 9.02%      |
| 52        | 6.14%       | 9.13%      | 0.00%       | 0.00%      | 6.14%       | 9.13%      |
| 53        | 6.19%       | 9.20%      | 0.00%       | 0.00%      | 6.19%       | 9.20%      |
| 54        | 6.20%       | 9.22%      | 0.00%       | 0.00%      | 6.20%       | 9.22%      |
| 55        | 6.17%       | 9.17%      | 0.00%       | 0.00%      | 6.17%       | 9.17%      |
| 56        | 6.10%       | 9.07%      | 0.00%       | 0.00%      | 6.10%       | 9.07%      |
| 57        | 6.00%       | 8.93%      | 0.00%       | 0.00%      | 6.00%       | 8.93%      |
| 58        | 6.19%       | 9.21%      | 0.00%       | 0.00%      | 6.19%       | 9.21%      |
| 59 & Over | 6.39%       | 9.51%      | 0.00%       | 0.00%      | 6.39%       | 9.51%      |

|                        |  |                                       |
|------------------------|--|---------------------------------------|
| Effective Date         | First payperiod that contains July 1   | County PPB June 18, 2018              |
| Employer Rate          | 42.43% Three-year phase in rate  | Courts PPB June 18, 2018              |
| Average Member Rate    | 7.06%  | FMAAA PPB June 23, 2018               |
| Interest               | 7.00% per annum  | Clovis Veterans Memorial July 1, 2018 |
| COLA                   | 0.00%  | Fresno Mosquito July 1, 2018          |
| Administrative Expense | 0.16% of payroll added to Basic Regular Rates  |                                       |
| Mortality              | Headcount-Weighted RP-2014 Healthy Annuitant Mortality Table projected 20 years with the two-dimensional scale MP2015D, set forward one year for females, weighted 35% male and 65% female |                                       |
| Salary Increase        | Inflation (3.00%) + Across-the-Board Increase (0.50%) + Merit  |                                       |

|                |              |        |
|----------------|--------------|--------|
| Employer Rates | Basic        | 27.90% |
|                | COLA         | 9.63%  |
|                | Supplemental | 4.90%  |
|                | Total        | 42.43% |