

Exhibit A

CONTRA COSTA COUNTY EMPLOYEES' RETIREMENT ASSOCIATION GENERAL TIER 1 and GENERAL PEPRA TIER 4 EMPLOYER CONTRIBUTION RATES EFFECTIVE FOR JULY 1, 2014 THROUGH JUNE 30, 2015

BASIC Contribution Rates

Legacy Members with Membership Date before January 1, 2011*

Tier 1 Enhanced (2% @ 55)

Legacy Members with Membership Date on or after January 1, 2011*

Tier 1 Enhanced (2% @ 55)

PEPRA Members with 3%/4% Maximum COLA**

Tier 4 (2.5% @ 67)

COLA Contribution Rates

Legacy Members with Membership Date before January 1, 2011*

Tier 1 Enhanced (2% @ 55)

Legacy Members with Membership Date on or after January 1, 2011*

Tier 1 Enhanced (2% @ 55)

PEPRA Members with 3%/4% Maximum COLA**

Tier 4 (2.5% @ 67)

Non-Refundability Factor

Cost Group #3 Central Contra Costa Sanitary District
51.00%
49.42%
42.11%
22.89%
22.16%
20.38%
0.9486

* For members in Social Security, the rate should only be applied to monthly compensation in excess of \$116.67.

* The rate should only be applied to compensation up to the annual IRC 401(a)(17) compensation limit.

** The rate should be applied to all compensation (whether or not in Social Security) up to the applicable annual GC 7522.10(c) compensation limit.