

## Exhibit A

### CONTRA COSTA COUNTY EMPLOYEES' RETIREMENT ASSOCIATION GENERAL TIER 1 AND GENERAL PEPRA TIER 4 EMPLOYER CONTRIBUTION RATES EFFECTIVE FOR JULY 1, 2021 THROUGH JUNE 30, 2022

**GENERAL TIER 1 - ENHANCED (2% @ 55)**

**Tier 1 BASIC Enhanced**

First \$350 monthly & in Social Security  
Excess of \$350 monthly & in Social Security

All Eligible \$ if NOT in Social Security

**Tier 1 COL Enhanced**

First \$350 monthly  
Excess of \$350 monthly

All Eligible \$ if NOT in Social Security

***Non-Refundability Factor***

**GENERAL PEPRA TIER 4 WITH 3% MAXIMUM  
COLA (2.5% @ 67)**

**Tier 4 BASIC**

All Eligible \$

**Tier 4 COL**

All Eligible \$

***Non-Refundability Factor***

Cost Group #3 Central Contra Costa Sanitary District	
	N/A
	N/A
	13.34%
	N/A
	N/A
	3.78%
	<b>0.9609</b>
	8.53%
	2.87%
	<b>0.9667</b>

Basic rates shown include an administrative expense load of 0.65% of payroll.