

**San Bernardino County Employees' Retirement Association**  
**Summary of Contribution Rates - Fiscal Year 23/24**  
**For Tier 2 Members**

<b>Employer (ER) - Tier 2 Rates</b>	<b>Rate Effective Date</b>	<b>Pay Period</b>	<b>Basic Rate</b>	<b>COLA</b>	<b>POB 04/08<sup>1</sup></b>	<b>Employer Total Without POB</b>	<b>Employer Total With POB</b>	<b>Actuarial Cost Group</b>
Barstow Fire Protection District	6/25/2023	1	32.75%	20.83%		53.58%		Safety
Big Bear Fire Authority (General)	7/1/2023	15	23.51%	7.52%		31.03%		Other General
Big Bear Fire Authority (Safety)	7/1/2023	15	32.75%	20.83%		53.58%		Safety
California State Association of Counties	6/26/2023	14	23.51%	7.52%		31.03%		Other General
City of Big Bear Lake	7/1/2023	15	23.51%	7.52%		31.03%		Other General
City of Chino Hills	7/1/2023	15	23.51%	7.52%		31.03%		Other General
CONFIRE	7/1/2023	15	16.18%	6.35%	3.70%	22.53%	26.23%	County General
Crestline Sanitation District	7/1/2023	15	16.18%	6.35%	3.70%	22.53%	26.23%	County General
Department of Water and Power of the City of Big Bear Lake	7/1/2023	15	23.51%	7.52%		31.03%		Other General
Hesperia Recreation and Park District	7/1/2023	15	23.51%	7.52%		31.03%		Other General
Law Library for San Bernardino County	7/1/2023	1	23.51%	7.52%		31.03%		Other General
Local Agency Formation Commission	7/1/2023	15	19.11%	6.21%		25.32%		Other General (LAFCO)
Mojave Desert Air Quality Management District	7/1/2023	15	23.51%	7.52%		31.03%		Other General
San Bernardino County (General)	7/1/2023	15	16.18%	6.35%	3.70%	22.53%	26.23%	County General
San Bernardino County (Safety)	7/1/2023	15	32.75%	20.83%	6.50%	53.58%	60.08%	Safety
San Bernardino County Transportation Authority	7/1/2023	15	23.51%	7.52%		31.03%		Other General
SBCERA	7/1/2023	15	16.18%	6.35%	3.70%	22.53%	26.23%	County General
South Coast Air Quality Management District	6/26/2023	15	27.71%	11.10%		38.81%		SCAQMD
Superior Court of California County of San Bernardino	7/1/2023	15	20.63%	4.08%		24.71%		Superior Court

<b>Member (MR) - Tier 2 Rates</b>	<b>Refundable</b>	<b>Non-Refundable</b>
General	See Exhibit III (Page 108 of 6/30/22 valuation)	N/A
Safety	See Exhibit III (Page 108 of 6/30/22 valuation)	N/A

	<b>ALL (Except Law Library)</b>	<b>Law Library</b>
<b>ER/MR Survivor Benefit - General Only<sup>2</sup></b>	\$ 0.92	\$ 1.00

<b>Pensionable Compensation Limit - For Calendar Year 2023<sup>3</sup></b>	\$ 175,250
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(1) This is an external calculation performed by the County of San Bernardino Administrative Office (CAO). The CAO has assigned these rates for Pension Obligation Bonds (POB) and these rates are payable directly to San Bernardino County. The last payment due for the 04/08 POB will occur in the fiscal year ending June 30, 2024.

(2) Survivor Benefit contribution rate continues for General Members after pensionable compensation limit is reached.

(3) Pursuant to legislation, pensionable compensation is limited for all members. Contributions cease when the limit is reached each calendar year. However, contributions for the Survivor Benefit shall continue after the limit is reached.

**Note:** Every effort was made to ensure the accuracy of this summary. However, you should not rely solely on the information contained herein. In the event of any discrepancy, the Actuarial Valuation will govern.