

**San Bernardino County Employees' Retirement Association**  
**Summary of Contribution Rates - Fiscal Year 21/22**  
**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 95/96</b>	<b>POB 04/05</b>	<b>Employer Total Without POB</b>	<b>Employer Total With POB</b>	<b>Actuarial Cost Group</b>
Barstow Fire Protection District	6/27/21	15	31.06%	22.28%			53.34%		Safety
Big Bear Fire Authority (General)	6/19/21	14	29.78%	8.36%			38.14%		Other General
Big Bear Fire Authority (Safety)	6/19/21	14	31.06%	22.28%			53.34%		Safety
California Electronic Recording Transaction Network Authority	6/19/21	14	17.54%	7.80%	4.70%	3.30%	25.34%	33.34%	County General
California State Association of Counties	6/28/21	14	29.78%	8.36%			38.14%		Other General
City of Big Bear Lake	6/19/21	14	29.78%	8.36%			38.14%		Other General
City of Chino Hills	6/19/21	14	29.78%	8.36%			38.14%		Other General
County of San Bernardino (General)	6/19/21	14	17.54%	7.80%	4.70%	3.30%	25.34%	33.34%	County General
County of San Bernardino (Safety)	6/19/21	14	31.06%	22.28%	2.70%	6.40%	53.34%	62.44%	Safety
Crestline Sanitation District	6/19/21	14	17.54%	7.80%	4.70%	3.30%	25.34%	33.34%	County General
Department of Water and Power of the City of Big Bear Lake	6/19/21	14	29.78%	8.36%			38.14%		Other General
Hesperia Recreation and Park District	6/19/21	14	29.78%	8.36%			38.14%		Other General
Law Library for San Bernardino County	7/1/21	13	29.78%	8.36%			38.14%		Other General
Local Agency Formation Commission	6/19/21	14	27.42%	7.57%			34.99%		Other General (LAFCO)
Mojave Desert Air Quality Management District	6/19/21	14	29.78%	8.36%			38.14%		Other General
San Bernardino County Transportation Authority	6/19/21	14	29.78%	8.36%			38.14%		Other General
SBCERA	6/19/21	14	17.54%	7.80%	4.70%	3.30%	25.34%	33.34%	County General
South Coast Air Quality Management District	6/28/21	15	32.37%	10.83%			43.20%		SCAQMD
Superior Court of California County of San Bernardino	6/19/21	14	22.41%	5.62%	4.70%		28.03%	32.73%	Superior Court

<b>Member (MR) - Tier 2 Rates</b>	<b>Refundable</b>	<b>Non-Refundable</b>
General	See Exhibit III (Page 114 of 6/30/20 valuation)	N/A
Safety	See Exhibit III (Page 114 of 6/30/20 valuation)	N/A

	<b>ALL (Except Law Library)</b>	<b>Law Library</b>
<b>ER/MR Survivor Benefit - General Only<sup>2</sup></b>	\$ 0.91	\$ 0.99

<b>Pensionable Compensation Limit - For Calendar Year 2021<sup>3</sup></b>	\$ 153,671
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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 the County of San Bernardino. The last payment due for the 95/96 and 04/08 POBs will occur in the fiscal year ending June 30, 2022 and June 30, 2024, respectively.

(2) Survivor Benefit 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.