

San Bernardino County Employees' Retirement Association
Summary of Contribution Rates - For the Fiscal Year Ending June 30, 2019
For Tier 1 Members

| Employer (ER) - Tier 1 Rates | Rate Effective Date | Pay Period | Basic Rate¹ | COLA¹ | POB 95/96² | POB 04/08² | Employer Total Without POB | Employer Total With POB | Actuarial Cost Group |
|---|----------------------------|-------------------|-------------------------------|-------------------------|------------------------------|------------------------------|-----------------------------------|--------------------------------|-----------------------------|
| Barstow Fire Protection District | 7/1/2018 | 15 | 34.71% | 20.86% | 0.00% | 0.00% | 55.57% | 55.57% | County Safety |
| California Electronic Recording Transaction Network Authority | 6/23/2018 | 15 | 17.76% | 7.51% | 4.90% | 3.00% | 25.27% | 33.17% | County General |
| California State Association of Counties | 6/18/2018 | 14 | 29.25% | 7.78% | 0.00% | 0.00% | 37.03% | 37.03% | Other General |
| City of Big Bear Lake (General) | 6/23/2018 | 15 | 29.25% | 7.78% | 0.00% | 0.00% | 37.03% | 37.03% | Other General |
| City of Big Bear Lake (Safety) | 6/23/2018 | 15 | 34.71% | 20.86% | 0.00% | 0.00% | 55.57% | 55.57% | County Safety |
| City of Chino Hills | 6/23/2018 | 15 | 29.25% | 7.78% | 0.00% | 0.00% | 37.03% | 37.03% | Other General |
| County of San Bernardino (General) | 6/23/2018 | 15 | 17.76% | 7.51% | 4.90% | 3.00% | 25.27% | 33.17% | County General |
| County of San Bernardino (Safety) | 6/23/2018 | 15 | 34.71% | 20.86% | 3.70% | 6.70% | 55.57% | 65.97% | County Safety |
| Crestline Sanitation District | 6/23/2018 | 15 | 17.76% | 7.51% | 4.90% | 3.00% | 25.27% | 33.17% | County General |
| Department of Water and Power of the City of Big Bear Lake | 6/23/2018 | 15 | 29.25% | 7.78% | 0.00% | 0.00% | 37.03% | 37.03% | Other General |
| Hesperia Recreation and Park District | 6/23/2018 | 15 | 29.25% | 7.78% | 0.00% | 0.00% | 37.03% | 37.03% | Other General |
| Inland Library System | 6/23/2018 | 15 | 29.25% | 7.78% | 0.00% | 0.00% | 37.03% | 37.03% | Other General |
| Law Library for San Bernardino County | 7/1/2018 | 13 | 29.25% | 7.78% | 0.00% | 0.00% | 37.03% | 37.03% | Other General |
| Local Agency Formation Commission | 6/23/2018 | 15 | 29.25% | 7.78% | 0.00% | 0.00% | 37.03% | 37.03% | Other General |
| Mojave Desert Air Quality Management District | 6/23/2018 | 15 | 29.25% | 7.78% | 0.00% | 0.00% | 37.03% | 37.03% | Other General |
| San Bernardino County Transportation Authority | 6/23/2018 | 15 | 29.25% | 7.78% | 0.00% | 0.00% | 37.03% | 37.03% | Other General |
| SBCERA | 6/23/2018 | 15 | 17.76% | 7.51% | 4.90% | 3.00% | 25.27% | 33.17% | County General |
| South Coast Air Quality Management District | 6/18/2018 | 14 | 30.78% | 9.56% | 0.00% | 0.00% | 40.34% | 40.34% | SCAQMD |
| Superior Court of California County of San Bernardino | 6/23/2018 | 14 | 22.61% | 5.56% | 4.90% | 0.00% | 28.17% | 33.07% | Superior Court |

| Member (MR) - Tier 1 Rates | Refundable¹ | Non-Refundable¹ |
|-----------------------------------|--|--|
| General | See Appendix A (Pg 95 of 6/30/17 valuation) | See Appendix B (Pg 98 of 6/30/17 valuation) |
| Safety | See Appendix A (Pg 96 of 6/30/17 valuation) | See Appendix B (Pg 99 of 6/30/17 valuation) |

| | All Except Law Library | Law Library |
|--|-------------------------------|--------------------|
| ER/MR Survivor Benefit - General Members Only³ | \$1.36 | \$1.47 |

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| 401(a)(17) Limit - For Fiscal Year Ending June 30, 2019⁴ | \$ 275,000 |
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(1) Contributions cease when 30 years of service is reached.

(2) 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.

(3) Survivor Benefit rate continues for General Members after 401(a)(17) limit or 30 years of service is reached.

(4) Pursuant to legislation, compensation is limited for persons who became members of a retirement system on or after July 1, 1996. Contributions cease when the limit is reached each fiscal 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.