

San Bernardino County Employees' Retirement Association
Summary of Contribution Rates - For the Fiscal Year Ending June 30, 2019
For Tier 2 Members

Employer (ER) - Tier 2 Rates	Rate Effective Date	Pay Period	Basic Rate	COLA	POB 95/96¹	POB 04/05¹	Employer Total Without POB	Employer Total With POB	Actuarial Cost Group
Barstow Fire Protection District	7/1/2018	15	29.32%	20.98%	0.00%	0.00%	50.30%	50.30%	County Safety
California Electronic Recording Transaction Network Authority	6/23/2018	15	15.23%	7.50%	4.90%	3.00%	22.73%	30.63%	County General
California State Association of Counties	6/18/2018	14	26.54%	7.76%	0.00%	0.00%	34.30%	34.30%	Other General
City of Big Bear Lake (General)	6/23/2018	15	26.54%	7.76%	0.00%	0.00%	34.30%	34.30%	Other General
City of Big Bear Lake (Safety)	6/23/2018	15	29.32%	20.98%	0.00%	0.00%	50.30%	50.30%	County Safety
City of Chino Hills	6/23/2018	15	26.54%	7.76%	0.00%	0.00%	34.30%	34.30%	Other General
County of San Bernardino (General)	6/23/2018	15	15.23%	7.50%	4.90%	3.00%	22.73%	30.63%	County General
County of San Bernardino (Safety)	6/23/2018	15	29.32%	20.98%	3.70%	6.70%	50.30%	60.70%	County Safety
Crestline Sanitation District	6/23/2018	15	15.23%	7.50%	4.90%	3.00%	22.73%	30.63%	County General
Department of Water and Power of the City of Big Bear Lake	6/23/2018	15	26.54%	7.76%	0.00%	0.00%	34.30%	34.30%	Other General
Hesperia Recreation and Park District	6/23/2018	15	26.54%	7.76%	0.00%	0.00%	34.30%	34.30%	Other General
Inland Library System	6/23/2018	15	26.54%	7.76%	0.00%	0.00%	34.30%	34.30%	Other General
Law Library for San Bernardino County	7/1/2018	13	26.54%	7.76%	0.00%	0.00%	34.30%	34.30%	Other General
Local Agency Formation Commission	6/23/2018	15	26.54%	7.76%	0.00%	0.00%	34.30%	34.30%	Other General
Mojave Desert Air Quality Management District	6/23/2018	15	26.54%	7.76%	0.00%	0.00%	34.30%	34.30%	Other General
San Bernardino County Transportation Authority	6/23/2018	15	26.54%	7.76%	0.00%	0.00%	34.30%	34.30%	Other General
SBCERA	6/23/2018	15	15.23%	7.50%	4.90%	3.00%	22.73%	30.63%	County General
South Coast Air Quality Management District	6/18/2018	14	27.54%	9.35%	0.00%	0.00%	36.89%	36.89%	SCAQMD
Superior Court of California County of San Bernardino	6/23/2018	14	20.08%	5.55%	4.90%	0.00%	25.63%	30.53%	Superior Court

Member (MR) - Tier 2 Rates	Refundable	Non-Refundable
General	See Appendix A (Pg 97 of 6/30/17 valuation)	N/A
Safety	See Appendix A (Pg 97 of 6/30/17 valuation)	N/A

	All Except Law Library	Law Library
ER/MR Survivor Benefit - General Members Only²	\$1.36	\$ 1.47

Pensionable Compensation Limit - For Calendar Year 2018³	\$ 145,666
--	-------------------

(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.