

**San Bernardino County Employees' Retirement Association**  
**Summary of Contribution Rates - For the Fiscal Year Ending June 30, 2020**  
**For Tier 1 Members**

<b>Employer (ER) - Tier 1 Rates</b>	<b>Rate Effective Date</b>	<b>Pay Period</b>	<b>Basic Rate<sup>1</sup></b>	<b>COLA<sup>1</sup></b>	<b>POB 95/96<sup>1</sup></b>	<b>POB 04/05<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	6/30/2019	15	34.27%	20.81%	0.00%	0.00%	55.08%	55.08%	Safety
Big Bear Fire Authority (General)	6/22/2019	14	29.88%	8.14%	0.00%	0.00%	38.02%	38.02%	Other General
Big Bear Fire Authority (Safety)	6/22/2019	14	34.27%	20.81%	0.00%	0.00%	55.08%	55.08%	Safety
California Electronic Recording Transaction Network Authority	6/22/2019	15	17.77%	7.62%	4.90%	3.30%	25.39%	33.59%	County General
California State Association of Counties	7/1/2019	15	29.88%	8.14%	0.00%	0.00%	38.02%	38.02%	Other General
City of Big Bear Lake (General)	6/22/2019	14	29.88%	8.14%	0.00%	0.00%	38.02%	38.02%	Other General
City of Big Bear Lake (Safety)	6/22/2019	14	34.27%	20.81%	0.00%	0.00%	55.08%	55.08%	Safety
City of Chino Hills	6/22/2019	15	29.88%	8.14%	0.00%	0.00%	38.02%	38.02%	Other General
County of San Bernardino (General)	6/22/2019	15	17.77%	7.62%	4.90%	3.30%	25.39%	33.59%	County General
County of San Bernardino (Safety)	6/22/2019	15	34.27%	20.81%	3.40%	6.40%	55.08%	64.88%	Safety
Crestline Sanitation District	6/22/2019	15	17.77%	7.62%	4.90%	3.30%	25.39%	33.59%	County General
Department of Water and Power of the City of Big Bear Lake	6/22/2019	14	29.88%	8.14%	0.00%	0.00%	38.02%	38.02%	Other General
Hesperia Recreation and Park District	6/22/2019	15	29.88%	8.14%	0.00%	0.00%	38.02%	38.02%	Other General
Inland Library System	6/22/2019	15	29.88%	8.14%	0.00%	0.00%	38.02%	38.02%	Other General
Law Library for San Bernardino County	7/1/2019	13	29.88%	8.14%	0.00%	0.00%	38.02%	38.02%	Other General
Local Agency Formation Commission	6/22/2019	15	29.88%	8.14%	0.00%	0.00%	38.02%	38.02%	Other General
Mojave Desert Air Quality Management District	6/22/2019	15	29.88%	8.14%	0.00%	0.00%	38.02%	38.02%	Other General
San Bernardino County Transportation Authority	6/22/2019	15	29.88%	8.14%	0.00%	0.00%	38.02%	38.02%	Other General
SBCERA	6/22/2019	15	17.77%	7.62%	4.90%	3.30%	25.39%	33.59%	County General
South Coast Air Quality Management District	7/1/2019	15	32.14%	10.17%	0.00%	0.00%	42.31%	42.31%	SCAQMD
Superior Court of California County of San Bernardino	6/22/2019	14	22.72%	5.64%	4.90%	0.00%	28.36%	33.26%	Superior Court

<b>Member (MR) - Tier 1 Rates</b>	<b>Refundable<sup>1</sup></b>	<b>Non-Refundable<sup>1</sup></b>
General	See Appendix A (Pg 84 of 6/30/18 valuation)	See Appendix B (Pg 87 of 6/30/18 valuation)
Safety	See Appendix A (Pg 85 of 6/30/18 valuation)	See Appendix B (Pg 88 of 6/30/18 valuation)

	<b>All (Except Law Library)</b>	<b>Law Library</b>
<b>ER/MR Survivor Benefit - General Members Only<sup>3</sup></b>	<b>\$1.35</b>	<b>\$ 1.46</b>
<b>401(a)(17) Limit - For Fiscal Year 2020<sup>4</sup></b>	<b>\$ 280,000</b>	

(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.