

San Bernardino County Employees' Retirement Association
Summary of Contribution Rates - For the Fiscal Year Ending June 30, 2020
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	6/30/2019	15	28.82%	20.79%	0.00%	0.00%	49.61%	49.61%	Safety
Big Bear Fire Authority (General)	6/22/2019	14	27.55%	8.06%	0.00%	0.00%	35.61%	35.61%	Other General
Big Bear Fire Authority (Safety)	6/22/2019	14	28.82%	20.79%	0.00%	0.00%	49.61%	49.61%	Safety
California Electronic Recording Transaction Network Authority	6/22/2019	15	15.35%	7.51%	4.90%	3.30%	22.86%	31.06%	County General
California State Association of Counties	7/1/2019	15	27.55%	8.06%	0.00%	0.00%	35.61%	35.61%	Other General
City of Big Bear Lake (General)	6/22/2019	14	27.55%	8.06%	0.00%	0.00%	35.61%	35.61%	Other General
City of Big Bear Lake (Safety)	6/22/2019	14	28.82%	20.79%	0.00%	0.00%	49.61%	49.61%	Safety
City of Chino Hills	6/22/2019	15	27.55%	8.06%	0.00%	0.00%	35.61%	35.61%	Other General
County of San Bernardino (General)	6/22/2019	15	15.35%	7.51%	4.90%	3.30%	22.86%	31.06%	County General
County of San Bernardino (Safety)	6/22/2019	15	28.82%	20.79%	3.40%	6.40%	49.61%	59.41%	Safety
Crestline Sanitation District	6/22/2019	15	15.35%	7.51%	4.90%	3.30%	22.86%	31.06%	County General
Department of Water and Power of the City of Big Bear Lake	6/22/2019	14	27.55%	8.06%	0.00%	0.00%	35.61%	35.61%	Other General
Hesperia Recreation and Park District	6/22/2019	15	27.55%	8.06%	0.00%	0.00%	35.61%	35.61%	Other General
Inland Library System	6/22/2019	15	27.55%	8.06%	0.00%	0.00%	35.61%	35.61%	Other General
Law Library for San Bernardino County	7/1/2019	13	27.55%	8.06%	0.00%	0.00%	35.61%	35.61%	Other General
Local Agency Formation Commission	6/22/2019	15	27.55%	8.06%	0.00%	0.00%	35.61%	35.61%	Other General
Mojave Desert Air Quality Management District	6/22/2019	15	27.55%	8.06%	0.00%	0.00%	35.61%	35.61%	Other General
San Bernardino County Transportation Authority	6/22/2019	15	27.55%	8.06%	0.00%	0.00%	35.61%	35.61%	Other General
SBCERA	6/22/2019	15	15.35%	7.51%	4.90%	3.30%	22.86%	31.06%	County General
South Coast Air Quality Management District	7/1/2019	15	28.32%	9.72%	0.00%	0.00%	38.04%	38.04%	SCAQMD
Superior Court of California County of San Bernardino	6/22/2019	14	20.30%	5.53%	4.90%	0.00%	25.83%	30.73%	Superior Court

Member (MR) - Tier 2 Rates	Refundable	Non-Refundable
General	See Appendix A (Pg 86 of 6/30/18 valuation)	N/A
Safety	See Appendix A (Pg 86 of 6/30/18 valuation)	N/A

	All (Except Law Library)	Law Library
ER/MR Survivor Benefit - General Members Only²	\$1.35	\$ 1.46

Pensionable Compensation Limit - For Calendar Year 2019³	\$ 149,016
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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.