

2026-2027

General Members' Contribution Rates



San Bernardino County Employees' Retirement Association

TIER 1 MEMBERS

Effective July 1, 2026*

Entry Age	Refundable (%)	Non-Refundable (%)
16	8.79%	8.53%
17	8.94%	8.68%
18	9.10%	8.83%
19	9.24%	8.97%
20	9.40%	9.13%
21	9.56%	9.28%
22	9.72%	9.44%
23	9.88%	9.59%
24	10.05%	9.76%
25	10.22%	9.92%
26	10.39%	10.09%
27	10.56%	10.25%
28	10.74%	10.43%
29	10.92%	10.60%
30	11.10%	10.78%
31	11.30%	10.97%
32	11.49%	11.16%
33	11.69%	11.35%
34	11.89%	11.54%
35	12.11%	11.76%
36	12.32%	11.96%
37	12.55%	12.18%
38	12.78%	12.41%
39	13.02%	12.64%
40	13.28%	12.89%
41	13.54%	13.15%
42	13.79%	13.39%
43	14.03%	13.62%
44	14.26%	13.84%
45	14.45%	14.03%
46	14.57%	14.15%
47	14.68%	14.25%
48	14.80%	14.37%
49	14.90%	14.47%
50	14.96%	14.52%
51	14.99%	14.55%
52	14.99%	14.55%
53	14.79%	14.36%
54+	14.69%	14.26%

TIER 2 MEMBERS

Effective July 1, 2026*

Employer	Refundable (%)
County General	8.73%
Superior Court	8.73%
SCAQMD	7.72%
SBCTA	9.01%
CSAC	8.54%
Other General	8.31%

Contribution Rate Information

The San Bernardino County Employees' Retirement Association's (SBCERA) member contribution rates are set annually and implemented based upon the fiscal year. Changes to the rates are determined by financial studies conducted by independent actuaries. These studies compare our existing funds and contribution levels against the total cost of current and future benefits based on various actuarial assumptions. The Board of Retirement reviews and sets contribution rate increases or decreases on the basis of these studies each fiscal year.

When searching for your Tier 1 rate, please be sure to use the appropriate entry age. To confirm your entry age, please review your SBCERA Annual Member Statement or log into your [mySBCERA](#) account.

In addition to the contribution rates listed, most General Members contribute \$0.91 per bi-weekly pay period to fund Survivor Benefits.

*Rates are effective June 27, 2026, for most SBCERA employers, except at the following employers: CSAC (June 22, 2026), Law Library (July 1, 2026) and SCAQMD (June 22, 2026).

2026-2027

Safety Members' Contribution Rates



San Bernardino County Employees' Retirement Association

TIER 1 MEMBERS

Effective July 1, 2026*

Entry Age	Refundable (%)	Non-Refundable (%)
16	12.35%	12.23%
17	12.53%	12.41%
18	12.70%	12.57%
19	12.88%	12.75%
20	13.06%	12.93%
21	13.24%	13.11%
22	13.44%	13.31%
23	13.62%	13.49%
24	13.81%	13.67%
25	14.02%	13.88%
26	14.22%	14.08%
27	14.43%	14.29%
28	14.64%	14.50%
29	14.86%	14.71%
30	15.08%	14.93%
31	15.31%	15.16%
32	15.55%	15.40%
33	15.80%	15.64%
34	16.05%	15.89%
35	16.31%	16.15%
36	16.58%	16.42%
37	16.86%	16.69%
38	17.14%	16.97%
39	17.35%	17.18%
40	17.47%	17.30%
41	17.54%	17.37%
42	17.60%	17.43%
43	17.65%	17.48%
44	17.69%	17.51%
45	17.76%	17.58%
46	17.82%	17.64%
47	17.92%	17.74%
48	17.88%	17.70%
49+	17.51%	17.34%

TIER 2 MEMBERS

Effective July 1, 2026*

Employer	Refundable (%)
Safety	14.69%

Contribution Rate Information

The San Bernardino County Employees' Retirement Association's (SBCERA) member contribution rates are set annually and implemented based upon the fiscal year. Changes to the rates are determined by financial studies conducted by independent actuaries. These studies compare our existing funds and contribution levels against the total cost of current and future benefits based on various actuarial assumptions. The Board of Retirement reviews and sets contribution rate increases or decreases on the basis of these studies each fiscal year.

When searching for your Tier 1 rate, please be sure to use the appropriate entry age. To confirm your entry age, please review your SBCERA Annual Member Statement or log into your mySBCERA account.

*Rates are effective June 27, 2026, for most SBCERA employers, except at the following employers: Barstow Fire Protection (June 21, 2026).