

San Bernardino County Employees' Retirement Association
Summary of Contribution Rates - Fiscal Year 26/27
For Tier 1 Members

Employer (ER) - Tier 1 Rates	Rate Effective Date	Pay Period	Basic Rate	COLA¹	Employer Total	Actuarial Cost Group
Barstow Fire Protection District	6/21/2026	1	31.98%	21.76%	53.74%	Safety
Big Bear Fire Authority (General)	6/27/2026	15	20.19%	9.67%	29.86%	Other General
Big Bear Fire Authority (Safety)	6/27/2026	15	31.98%	21.76%	53.74%	Safety
California State Association of Counties	6/22/2026	14	20.86%	9.89%	30.75%	CSAC
City of Big Bear Lake	6/27/2026	15	20.19%	9.67%	29.86%	Other General
City of Chino Hills	6/27/2026	15	20.19%	9.67%	29.86%	Other General
CONFIRE	6/27/2026	15	14.76%	6.74%	21.50%	County General
Crestline Sanitation District	6/27/2026	15	14.76%	6.74%	21.50%	County General
Department of Water and Power of the City of Big Bear Lake	6/27/2026	15	20.19%	9.67%	29.86%	Other General
Hesperia Recreation and Park District	6/27/2026	15	20.19%	9.67%	29.86%	Other General
Law Library for San Bernardino County	7/1/2026	1	19.06%	9.29%	28.35%	Other General (LL)
Local Agency Formation Commission	6/27/2026	15	15.29%	8.24%	23.53%	Other General (LAFCO)
Mojave Desert Air Quality Management District	6/27/2026	15	20.19%	9.67%	29.86%	Other General
San Bernardino County (General)	6/27/2026	15	14.76%	6.74%	21.50%	County General
San Bernardino County (Safety)	6/27/2026	15	31.98%	21.76%	53.74%	Safety
San Bernardino County Transportation Authority	6/27/2026	15	11.43%	2.78%	14.21%	SBCTA General
SBCERA	6/27/2026	15	14.76%	6.74%	21.50%	County General
South Coast Air Quality Management District	6/22/2026	14	25.25%	12.05%	37.30%	SCAQMD
Superior Court of California County of San Bernardino	6/27/2026	15	15.18%	5.87%	21.05%	Superior Court

Member (MR) - Tier 1 Rates	Refundable¹	Non-Refundable¹
General	See Exhibit III (Page 129 of 6/30/25 valuation)	See Exhibit III (Page 130 of 6/30/25 valuation)
Safety	See Exhibit III (Page 131 of 6/30/25 valuation)	See Exhibit III (Page 132 of 6/30/25 valuation)

	ALL (Except Law Library)	Law Library
ER/MR Survivor Benefit - General Only²	\$ 0.91	\$ 0.99

401(a)(17) Limit - For Fiscal Year 2026/2027³	\$ 360,000
415(b) Limit - For Calendar Year 2026	\$ 290,000

(1) Employee contributions cease after 30 years of service is reached.

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

(3) 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.