

San Bernardino County Employees' Retirement Association
Summary of Contribution Rates - Fiscal Year 23/24
For Tier 1 Members

Employer (ER) - Tier 1 Rates	Rate Effective Date	Pay Period	Basic Rate¹	COLA¹	POB 04/08²	Employer Total Without POB	Employer Total With POB	Actuarial Cost Group
Barstow Fire Protection District	6/25/2023	1	40.48%	21.45%		61.93%		Safety
Big Bear Fire Authority (General)	7/1/2023	15	27.77%	8.13%		35.90%		Other General
Big Bear Fire Authority (Safety)	7/1/2023	15	40.48%	21.45%		61.93%		Safety
California State Association of Counties	6/26/2023	14	27.77%	8.13%		35.90%		Other General
City of Big Bear Lake	7/1/2023	15	27.77%	8.13%		35.90%		Other General
City of Chino Hills	7/1/2023	15	27.77%	8.13%		35.90%		Other General
CONFIRE	7/1/2023	15	18.98%	6.56%	3.70%	25.54%	29.24%	County General
Crestline Sanitation District	7/1/2023	15	18.98%	6.56%	3.70%	25.54%	29.24%	County General
Department of Water and Power of the City of Big Bear Lake	7/1/2023	15	27.77%	8.13%		35.90%		Other General
Hesperia Recreation and Park District	7/1/2023	15	27.77%	8.13%		35.90%		Other General
Law Library for San Bernardino County	7/1/2023	1	27.77%	8.13%		35.90%		Other General
Local Agency Formation Commission	7/1/2023	15	23.37%	6.82%		30.19%		Other General (LAFCO)
Mojave Desert Air Quality Management District	7/1/2023	15	27.77%	8.13%		35.90%		Other General
San Bernardino County (General)	7/1/2023	15	18.98%	6.56%	3.70%	25.54%	29.24%	County General
San Bernardino County (Safety)	7/1/2023	15	40.48%	21.45%	6.50%	61.93%	68.43%	Safety
San Bernardino County Transportation Authority	7/1/2023	15	27.77%	8.13%		35.90%		Other General
SBCERA	7/1/2023	15	18.98%	6.56%	3.70%	25.54%	29.24%	County General
South Coast Air Quality Management District	6/26/2023	15	32.41%	11.77%		44.18%		SCAQMD
Superior Court of California County of San Bernardino	7/1/2023	15	23.43%	4.29%		27.72%		Superior Court

Member (MR) - Tier 1 Rates	Refundable¹	Non-Refundable¹
General	See Exhibit III (Page 104 of 6/30/22 valuation)	See Exhibit III (Page 105 of 6/30/22 valuation)
Safety	See Exhibit III (Page 106 of 6/30/22 valuation)	See Exhibit III (Page 107 of 6/30/22 valuation)

	ALL (Except Law Library)	Law Library
ER/MR Survivor Benefit - General Only⁴	\$ 0.92	\$ 1.00

401(a)(17) Limit - For Fiscal Year 2023/2024⁴	\$ 330,000
415(b) Limit - For Calendar Year 2023	\$ 265,000

- (1) Employee contributions cease after 30 years of service is reached.
- (2) This is an external calculation performed by the San Bernardino County Administrative Office (CAO). The CAO has assigned these rates for Pension Obligation Bonds (POB) and these rates are payable directly to San Bernardino County. The last payment due for the 04/08 POB will occur in the fiscal year ending June 30, 2024.
- (3) Survivor Benefit contribution rate continues for General Members after 401(a)(17) limit and/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.