

San Bernardino County Employees' Retirement Association
Summary of Contribution Rates - Fiscal Year 20/21
For Tier 1 Members

Employer (ER) - Tier 1 Rates	Rate Effective Date	Pay Period	Basic Rate¹	COLA¹	POB 95/96²	POB 04/08²	Employer Total Without POB	Employer Total With POB	Actuarial Cost Group
Barstow Fire Protection District	6/28/2020	15	35.22%	21.89%			57.11%		Safety
Big Bear Fire Authority (General)	6/20/2020	14	30.25%	8.13%			38.38%		Other General
Big Bear Fire Authority (Safety)	6/20/2020	14	35.22%	21.89%			57.11%		Safety
California Electronic Recording Transaction Network Authority	6/20/2020	15	18.20%	7.64%	4.70%	3.30%	25.84%	33.84%	County General
California State Association of Counties	6/29/2020	15	30.25%	8.13%			38.38%		Other General
City of Big Bear Lake	6/20/2020	14	30.25%	8.13%			38.38%		Other General
City of Chino Hills	6/20/2020	14	30.25%	8.13%			38.38%		Other General
County of San Bernardino (General)	6/20/2020	15	18.20%	7.64%	4.70%	3.30%	25.84%	33.84%	County General
County of San Bernardino (Safety)	6/20/2020	15	35.22%	21.89%	3.20%	6.40%	57.11%	66.71%	Safety
Crestline Sanitation District	6/20/2020	15	18.20%	7.64%	4.70%	3.30%	25.84%	33.84%	County General
Department of Water and Power of the City of Big Bear Lake	6/20/2020	14	30.25%	8.13%			38.38%		Other General
Hesperia Recreation and Park District	6/20/2020	15	30.25%	8.13%			38.38%		Other General
Law Library for San Bernardino County	7/1/2020	13	30.25%	8.13%			38.38%		Other General
Local Agency Formation Commission	6/20/2020	15	28.23%	7.53%			35.76%		Other General (LAFCO)
Mojave Desert Air Quality Management District	6/20/2020	15	30.25%	8.13%			38.38%		Other General
San Bernardino County Transportation Authority	6/20/2020	15	30.25%	8.13%			38.38%		Other General
SBCERA	6/20/2020	15	18.20%	7.64%	4.70%	3.30%	25.84%	33.84%	County General
South Coast Air Quality Management District	6/29/2020	15	33.53%	10.69%			44.22%		SCAQMD
Superior Court of California County of San Bernardino	6/20/2020	14	22.97%	5.58%	4.70%		28.55%	33.25%	Superior Court

Member (MR) - Tier 1 Rates	Refundable¹	Non-Refundable¹
General	See Exhibit III (Page 102 of 6/30/19 valuation)	See Exhibit III (Page 103 of 6/30/19 valuation)
Safety	See Exhibit III (Page 104 of 6/30/19 valuation)	See Exhibit III (Page 105 of 6/30/19 valuation)

	ALL (Except Law Library)	Law Library
ER/MR Survivor Benefit - General Only³	\$ 1.35	\$ 1.46

401(a)(17) Limit - For Fiscal Year 2020/2021⁴	\$ 285,000
415(b) Limit - For Calendar Year 2020	\$ 230,000

(1) Employee contributions cease after 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 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.