

**San Bernardino County Employees' Retirement Association**  
**Summary of Contribution Rates - Fiscal Year 24/25**  
**For Tier 2 Members**

<b>Employer (ER) - Tier 2 Rates</b>	<b>Rate Effective Date</b>	<b>Pay Period</b>	<b>Basic Rate</b>	<b>COLA</b>	<b>Employer Total</b>	<b>Actuarial Cost Group</b>
Barstow Fire Protection District	6/23/2024	1	32.32%	20.50%	52.82%	Safety
Big Bear Fire Authority (General)	6/29/2024	15	22.58%	7.22%	29.80%	Other General
Big Bear Fire Authority (Safety)	6/29/2024	15	32.32%	20.50%	52.82%	Safety
California State Association of Counties	6/24/2024	14	22.58%	7.22%	29.80%	Other General
City of Big Bear Lake	6/29/2024	15	22.58%	7.22%	29.80%	Other General
City of Chino Hills	6/29/2024	15	22.58%	7.22%	29.80%	Other General
CONFIRE	6/29/2024	15	15.60%	5.97%	21.57%	County General
Crestline Sanitation District	6/29/2024	15	15.60%	5.97%	21.57%	County General
Department of Water and Power of the City of Big Bear Lake	6/29/2024	15	22.58%	7.22%	29.80%	Other General
Hesperia Recreation and Park District	6/29/2024	15	22.58%	7.22%	29.80%	Other General
Law Library for San Bernardino County	7/1/2024	1	21.21%	6.67%	27.88%	Other General
Local Agency Formation Commission	6/29/2024	15	17.66%	5.50%	23.16%	Other General (LAFCO)
Mojave Desert Air Quality Management District	6/29/2024	15	22.58%	7.22%	29.80%	Other General
San Bernardino County (General)	6/29/2024	15	15.60%	5.97%	21.57%	County General
San Bernardino County (Safety)	6/29/2024	15	32.32%	20.50%	52.82%	Safety
San Bernardino County Transportation Authority	6/29/2024	15	7.10%	1.51%	8.61%	Other General
SBCERA	6/29/2024	15	15.60%	5.97%	21.57%	County General
South Coast Air Quality Management District	6/24/2024	15	26.48%	10.97%	37.45%	SCAQMD
Superior Court of California County of San Bernardino	6/29/2024	15	19.74%	3.68%	23.42%	Superior Court

<b>Member (MR) - Tier 2 Rates</b>	<b>Refundable</b>	<b>Non-Refundable</b>
General	See Exhibit III (Page 118 of 6/30/23 valuation)	N/A
Safety	See Exhibit III (Page 118 of 6/30/23 valuation)	N/A

	<b>ALL (Except Law Library)</b>	<b>Law Library</b>
<b>ER/MR Survivor Benefit - General Only<sup>1</sup></b>	\$ 0.90	\$ 0.98

<b>Pensionable Compensation Limit - For Calendar Year 2024<sup>2</sup></b>	\$ 181,734
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(1) Survivor Benefit contribution rate continues for General Members after pensionable compensation limit is reached.

(2) 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.