



Ensure the most current form is submitted. Refer to EMACS Forms/Procedures website.

RETIREMENT SYSTEM CONTRIBUTION ELECTION

ELIGIBLE UNITS and GROUPS (Tier 1 Employee)

- Attorney
 Emergency Services
 Exempt
 Safety
 Special Districts-Fire Exempt
 Special Districts-Fire Non-Represented
 Specialized Fire Services

Must print in Black or Blue ink ONLY

Employee ID	Rcd No.	Last Name, First Name	Effective Pay Period Begin Date
Position No.	Job Title		Department

Tier 1 employees are those with an SBCERA membership date prior to January 1, 2013, or who have a date of entry into membership with another public retirement system prior to January 1, 2013 and have established reciprocity with SBCERA.

As a member of the San Bernardino County Employees' Retirement Association (SBCERA), you are required to contribute towards your retirement pension unless you are 60 years of age or older at the time of hire or an elected official. (Refer to Section 2)

- You must choose to have your retirement contributions designated as *refundable* (all employee) or *nonrefundable* (all employer) contributions for retirement purposes.

Below is a brief explanation of your options. Check applicable box:

Refundable Retirement Contribution
 If you choose refundable contributions, you contribute at a higher rate (\$1 for every \$1 required.) However, you will be entitled to the option of receiving a full refund of your employee contributions and the interest they earned (minus the applicable withdrawal charge) if you terminate employment with the County or other eligible SBCERA participating employer.

Nonrefundable Retirement Contribution
 If you choose nonrefundable contributions, you contribute at a lower rate, but you are not entitled to a refund of any nonrefundable contributions, if you terminate employment with the County or other eligible SBCERA participating employer.

- You may waive participation in SBCERA if you are 60 years of age or older at the time of hire:

I hereby elect to waive enrollment in SBCERA

Note: You will be required to enroll into PST Deferred Compensation Plan and must complete a PST Deferred Compensation Plan Participation Agreement

- The necessary Retirement System contributions will be deducted from your pay warrant under Internal Revenue Code Section 414(h). These contributions are treated as a before-tax salary reduction for purposes of income tax reporting and withholding.

For tax purposes, once you retire (or separate with a deferred retirement), all contributions picked up under this Section will be considered as *nonrefundable* (all employer). Contributions deducted from your pay will be applied either as all employee or all employer for Retirement System purposes per your contribution election in Section 1.

- Your Retirement System contributions will continue to be applied in the same manner as designated on this form, *refundable* (all employee) or *nonrefundable* (all employer), unless you change your election during Open Enrollment.

I have read and understand the conditions stated above.

Employee Signature	Date
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Payroll Specialist (Print & Sign)	Telephone	Date
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DISTRIBUTION: Original - EMACS-HR (0030)
Copy - Department

Office Use Only

Keyed By (Employee ID)	Date
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