

## IMPORTANT: READ CAREFULLY

### INFORMATION ABOUT YOUR SDCERA RETIREMENT BENEFITS

On January 9, 2018, the San Diego County Board of Supervisors adopted resolution 18-002 establishing a new defined benefit retirement allowance formula, 1.62% at age 65 (Tier D). Tier D applies to County and Superior Court employees, like you, who are hired on or after July 1, 2018 as New Members,\* as defined by the Public Employees' Pension Reform Act of 2012 (PEPRA), in a General Membership position of the San Diego County Employees Retirement Association (SDCERA).

Currently, there is a dispute between the County of San Diego and SDCERA concerning the legal requirements for implementation of Tier D. Until the dispute is resolved, SDCERA will place you in the previous Tier C General Membership category for New Members subject to PEPRA, and you will be required to pay employee contributions at the Tier C contribution rate.

**This is an interim and temporary status pending the resolution of the Tier D legal dispute. You are not entitled to the benefits or the obligations of Tier C status on a permanent basis.**

If it is determined that the legal requirements for Tier D implementation have been met, SDCERA will place you in Tier D retroactive to your Membership date and return to you (with interest, if applicable) any excess contributions you paid as a result of being placed in Tier C.

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\* You are a New Member if any of the following apply:

(1) You were previously a Member of SDCERA in Tier C, terminated employment and returned to active service with a different SDCERA-covered employer after a break in service of more than six months;

(2) You were previously an SDCERA member but you withdrew your SDCERA contributions when you terminated employment and have not fully redeposited them with interest as provided by statute;

(3) You are an SDCERA retired annuitant and are subsequently reinstated to SDCERA membership after a break in service of more than six months;

(4) You are new to SDCERA and were not a member of a reciprocal retirement system prior to January 1, 2013;

(5) You are new to SDCERA and were a member of a reciprocal retirement system prior to January 1, 2013, but (1) commence service with an SDCERA-covered employer after more than a six month break in service, or (2) fail to establish reciprocity.