

**SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
COMPENSATION EARNABLE (TIER 1)
FOR THE CITY OF BIG BEAR LAKE**

Effective September 3, 2020

The Board of Retirement's definition of "Compensation Earnable" shall include the following special pay and allowances paid by the City of Big Bear Lake:

Earnings Code	Retro Earnings Code	Earnings Code Description
BBECB	BBREB	Basic Hourly Rate
BBCAE	BBRCA	Cashout – Administrative (up to maximum annual accrual only)
BBCHE	BBRCH	Cashout – Holiday (up to maximum annual accrual only)
BBCVE	BBRCV	Cashout – Vacation (up to maximum annual accrual only)
BBBA	BBRBA	Boot Allowance
BBDP	BBRDP	Differential Pay
BBEB	BBREP	Educational Incentive/Paramedic Pay/EMS Coordinator Pay
BBFBO ³		Flexible Benefit Plan Opt-Out – Cash to Member ³
BBFBE ³		Flexible Benefit Plan – Excess Cash to Member ³
BBFBP²	BBRFB³	Employer Paid Flexible Benefit Plan; Alternative Insurance Benefit Program²
BBEFB²	BBREF²	Employer Paid Flexible Benefit – Excess Cash Paid to Member²
BBIF	BBRIF	Incentive Pay (e.g. Fitness)
BBIP	BBRIP	Incentive Pay (e.g. Bilingual)
BBLP	BBRLP	Longevity Pay
BBOCP	BBROC	Out of Class Pay
BBBSB¹	BBRSB¹	Stand-By Pay¹
BBSEA	BBRSE	Safety Equipment Allowance
BBUNI	BBRUN	Uniform Allowance in Cash (no receipts required)

¹ Pay item excluded effective January 1, 2013 pursuant to Government Code section 31461 and Board Resolutions 2020-05 and 2020-06 and the judicial resolution of *Alameda County Deputy Sheriff's Assn. v. Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095.

² Pay item excluded effective July 30, 2020 pursuant to Government Code section 31461 and Board Resolutions 2020-05 and 2020-06 and the judicial resolution of *Alameda County Deputy Sheriff's Assn. v. Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095.

³ This inclusion is pending further review and determination pursuant to Government section 31461(b)(1)(A) and Alameda. Upon completion of the review, the Board will determine whether this item will continue to be included in, or will be excluded from, compensation earnable.

**SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
PENSIONABLE COMPENSATION (TIER 2)
FOR THE CITY OF BIG BEAR LAKE**

Effective September 3, 2020

The Board of Retirement's definition of "Pensionable Compensation" shall include the following special pay and allowances paid by the City of Big Bear Lake:

Earnings Code	Retro Earnings Code	Earnings Code Description
BBPCB	BBRPC	Pensionable Comp Base
BBDP	BBRDP	Differential Pay
BBEB	BBREP	Educational Incentive/Paramedic Pay/EMS Coordinator Pay
BBIP	BBRIP	Incentive Pay (e.g. Bilingual Pay)
BBLP	BBRLP	Longevity Pay