SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 1) FOR THE CALIFORNIA STATE ASSOCIATION OF COUNTIES

Effective September 3, 2020

The Board of Retirement's definition of "Compensation Earnable" shall include the following special pay and allowances paid by the California State Association of Counties:

Earnings Code	Retro Earnings Code	Earnings Code Description
CSECB	CSREB	Base Pay
CSAA	CSRAA	Auto Allowances
CSAVL	CSRAV	Cash Out of Annually Accrued Vacation Leave (E/C up to maximum annual accrual only)
CSHIB ³	CSRHB ³	Health Insurance Buyouts ³
CSINS ²	CSRIN ²	Association Paid Medical and Dental Insurance Premiums ²
CSMA	CSRMA	Moving Allowance
CSTA	CSRTA	Transit Allowances

1 Exhibit D

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 CALIFORNIA STATE ASSOCIATION OF COUNTIES

Effective September 3, 2020

The Board of Retirement's definition of "Pensionable Compensation" shall include the following special pay and allowances paid by the California State Association of Counties:

Earnings Code	Retro Earnings Code	Earnings Code Description
CSPCB	CSRPC	Pensionable Comp Base

13 Exhibit M