

**SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
COMPENSATION EARNABLE (TIER 1)
FOR THE DEPARTMENT OF WATER AND POWER OF 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 Department of Water and Power of the City of Big Bear Lake:

Earnings Code	Retro Earnings Code	Earnings Code Description
BBECB	BBREB	Basic Hourly Rate
BBACO	BBRAC	Leave Accruals Cash Out E/C up to maximum cashable annual accrual only
BBBA	BBRBA	Boot Allowance
BBBLP	BBRBL	Bilingual Pay
BBEB1	BBREE	Educational Pay
BBFBO ³		Flexible Benefit Plan Opt-Out – Cash to Member ³
BBFBE ³		Flexible Benefit Plan – Excess Cash to Member ³
BBFBB²	BBRFP²	Employer Paid Flexible Benefit Plan – ²
BBIPY	BBRIY	Incentive Pay
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 DEPARTMENT OF WATER AND POWER OF 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 Department of Water and Power of the City of Big Bear Lake:

Earnings Code	Retro Earnings Code	Earnings Code Description
BBPCB	BBRPC	Pensionable Comp Base
BBBLP	BBRBL	Bilingual Pay
BBEB1	BBREE	Educational Pay
BBLP	BBRLP	Longevity Pay