

SBCERA Resolution No. 2023-5

**APPROVAL OF EMPLOYER PAY CODES OF EMPLOYEE COMPENSATION
INCLUDED IN COMPENSATION EARNABLE (FOR TIER 1 MEMBERS) AND
PENSIONABLE COMPENSATION (FOR TIER 2 MEMBERS)**

WHEREAS, the San Bernardino County Employees' Retirement Association (SBCERA) Board of Retirement (BOARD) is required by Government Code sections 31461 and 31542, as well as BOARD Benefits Policy No. 26, *Compensation Earnable and Pensionable Compensation*, to determine *compensation earnable* [for Tier 1 members];

WHEREAS, the BOARD is required by Government Code sections 7522.10 and 7522.34, as well as BOARD Benefits Policy No. 26, *Compensation Earnable and Pensionable Compensation*, to determine *pensionable compensation* [for Tier 2 members];

WHEREAS *compensation earnable* is used to determine final compensation and retirement benefits pursuant to Government Code section 31462 or section 31462.1;

WHEREAS *pensionable compensation* is used to calculate final compensation and other retirement benefits pursuant to Government Code sections 31462.05 and 7522.32;

WHEREAS the BOARD may find it necessary from time to time to amend its determinations based on changes made by employers, the Legislature, and the Courts;

WHEREAS, effective January 1, 2013, the legislature adopted amendments to Government Code section 31461's definition of *compensation earnable* in Assembly Bill 340 and Assembly Bill 197 (collectively "AB 197").

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WHEREAS, on July 30, 2020, the California Supreme Court filed its decision in *Alameda County Deputy Sheriff's Assn. v. Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095 (review granted March 28, 2018) ("*Alameda*") (the "*Alameda* Decision"). The *Alameda* Decision concludes that all amendments to the definition of Compensation Earnable in Government Code section 31461, enacted as a result of the Public Employees' Pension Reform Act of 2013 and related statutory changes to CERL ("PEPRA"), effective January 1, 2013 are constitutional, and that CERL retirement boards may not be contractually bound or estopped by settlement agreements, board resolutions, or other similar actions, from implementing those amendments. The *Alameda* Decision further determines that CERL retirement boards may not include items in compensation earnable that section 31460's definition of "compensation" or section 31461 require them to exclude.

WHEREAS, the *Alameda* Decision also held that CERL retirement boards have no discretion to include pay items in compensation earnable or pensionable compensation that are excluded under CERL, PEPRA, or other applicable statutes, disapproving statements to the contrary in footnote no. 6 of *Guelfi v. Marin County Employees' Retirement Assn.* (1983) 145 Cal.App.3d 297 (*Guelfi* footnote 6).

WHEREAS, on August 6, 2020, the Board adopted Resolution 2020-5, complying with the *Alameda* Decision's directives.

WHEREAS, SBCERA is to exclude from compensation earnable and pensionable compensation certain benefit types - both "PEPRA Exclusions" and "*Alameda* Exclusions," as those terms are defined and described in Board Resolution 2020-5 and 2020-6, pursuant to Government Code sections 31460, 31461 and 7522.34; and

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WHEREAS, this resolution is intended to comply with the requirements of the Internal Revenue Code of 1986, as amended or replaced from time to time and the regulations issued thereunder (the “Code”) as applicable.

THEREFORE BE IT RESOLVED, that effective as of August 3, 2023, the following action is authorized:

The BOARD determines and approves the following employer pay codes of employee compensation set out by separate attachment for each SBCERA participating employer, as *compensation earnable (Exhibits A through L for Tier 1 members) and pensionable compensation (Exhibit M for Tier 2 members) and the separate Exhibit B – Summary of Changes to Pay Codes..*

The Board determines and approves the exclusion of items in accordance with Government Code sections 31461 and 7522.34, and the *Alameda* Decision. The exclusion of any employer pay code(s) from the BOARD’s previous resolution are deemed effective August 3, 2023.

This resolution supplements Resolutions 2020-5, 2020-6, 2020-7, and 2020-9 and supersedes any previous resolutions for employer pay codes of employee compensation.

IN WITNESS WHEREOF, the above Resolution for SBCERA is hereby adopted by the BOARD on this 3rd day of August 2023.

**SAN BERNARDINO COUNTY EMPLOYEES’
RETIREMENT ASSOCIATION**

By: _____
Marc Bracco, Chair

* * * * *

STATE OF CALIFORNIA)
)
COUNTY OF SAN BERNARDINO) ss.

I, **Deborah S. Cherney**, Secretary to the BOARD of SBCERA, hereby certify the foregoing to be a full, true and correct copy of the record of the action taken by the BOARD, by vote of the members present, as the same appears in the Official Minutes of said Board at its meeting of August 3, 2023.

Deborah S. Cherney

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SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 1) FOR SAN BERNARDINO COUNTY

Effective August 3, 2023

The Board of Retirement's definition of "Compensation Earnable" shall include the following special pay and allowances for San Bernardino County.

| Earnings Code | Earnings Code Description | Retro Earnings Code | Retro Earnings Code Description |
|---------------|---|---------------------|---------------------------------|
| ECB | Earnable Comp Base | REB/RGR | Retro Earnable Comp Base |
| 2BN | Shift 2 Differential Pd Leave B | R2N | Retro Shift2 Non Prod/Pd Leave |
| 2BW | Shift 2 Differential - Worked B | R2W | Retro Shift2 Non Prod/Worked |
| 2CN | Shift 2 Differential Pd Leave C | R2N | Retro Shift2 Non Prod/Pd Leave |
| 2CW | Shift 2 Differential - Worked C | R2W | Retro Shift2 Non Prod/Worked |
| 2DN | Shift 2 Differential Pd Leave D | R2N | Retro Shift2 Non Prod/Pd Leave |
| 2DW | Shift 2 Differential - Worked D | R2W | Retro Shift2 Non Prod/Worked |
| 2EN | Shift 2 Differential Pd Leave E | R2N | Retro Shift2 Non Prod/Pd Leave |
| 2EW | Shift 2 Differential - Worked E | R2W | Retro Shift2 Non Prod/Worked |
| 2FW | Shift 2 Differential - Worked F | R2W | Retro Shift2 Non Prod/Worked |
| 2GN | Shift 2 Differential Pd Leave G | R2N | Retro Shift2 Non Prod/Pd Leave |
| 2GW | Shift 2 Differential - Worked G | R2W | Retro Shift2 Non Prod/Worked |
| 2HN | Evening Shift Differential: \$1.00/hr | R2N | Retro Shift2 Non Prod/Pd Leave |
| 2HW | Evening Shift Differential: \$1.00/hr | R2W | Retro Shift2 Non Prod/Worked |
| 2JN | Shift 2 Diff Pd Leave – Supv Nurses | | |
| 2JW | Shift 2 Diff – Worked – Supv Nurses | | |
| 2RW | Professional Group - ARC Shift Pay: \$1.25/hr | R2W | Retro Shift2 Non Prod/Worked |
| 3BN | Shift 3 Differential Pd Leave B | R3N | Retro Shift3 Non Prod/Pd Leave |
| 3BW | Shift 3 Differential - Worked B | R3W | Retro Shift3 Non Prod/Worked |
| 3CN | Shift 3 Differential Pd Leave C | R3N | Retro Shift3 Non Prod/Pd Leave |
| 3CW | Shift 3 Differential - Worked C | R3W | Retro Shift3 Non Prod/Worked |
| 3DN | Shift 3 Differential Pd Leave D | R3N | Retro Shift3 Non Prod/Pd Leave |
| 3DW | Shift 3 Differential - Worked D | R3W | Retro Shift3 Non Prod/Worked |
| 3EN | Shift 3 Differential Pd Leave E | R3N | Retro Shift3 Non Prod/Pd Leave |
| 3EW | Shift 3 Differential - Worked E | R3W | Retro Shift3 Non Prod/Worked |
| 3FW | Shift 3 Differential - Worked F | R3W | Retro Shift3 Non Prod/Worked |
| 3GN | Shift 3 Differential Pd Leave G | R3N | Retro Shift3 Non Prod/Pd Leave |
| 3GW | Shift 3 Differential - Worked G | R3W | Retro Shift3 Non Prod/Worked |
| 3HN | Night Shift Differential: \$1.30/hr | R3N | Retro Shift3 Non Prod/Pd Leave |

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

Effective August 3, 2023

| Earnings Code | Earnings Code Description | Retro Earnings Code | Retro Earnings Code Description |
|---------------|---|---------------------|---------------------------------|
| 3HW | Night Shift Differential: \$1.30/hr | R3W | Retro Shift3 Non Prod/Worked |
| 3IN | Medical Support Shift Differential: \$2.85/hr | R3N | Retro Shift3 Non Prod/Pd Leave |
| 3IW | Medical Support Shift Differential: \$2.85/hr | R3W | Retro Shift3 Non Prod/Worked |
| 3JN | Shift 2 Diff Pd Leave – Supv Nurses | | |
| 3JW | Shift 2 Diff – Worked – Supv Nurses | | |
| 3RW | Professional Group - ARC Shift Pay: \$1.75/hr | R3W | Retro Shift3 Non Prod/Worked |
| A00 | Auto Allowance | --- | --- |
| A05 | Auto Allowance - BG | RAA | Retro Auto Allowance |
| A06 | Auto Allowance All | RAA | Retro Auto Allowance |
| A07 | Auto Allow - 1st Dist Sup | RAA | Retro Auto Allowance |
| BL0 | Bilingual - Contract | --- | --- |
| BL1 | Bilingual - Daily | RBB | Retro Bilingual |
| BL2 | Bilingual - Verbal | RBB | Retro Bilingual |
| BL3 | Bilingual - Written | RBB | Retro Bilingual |
| BL4 | Bilingual - Technical | RBB | Retro Bilingual |
| BL5 | Bilingual - Sheriff Trans | RBB | Retro Bilingual |
| BL6 | Bilingual - \$40 | RBB | Retro Bilingual |
| BL7 | Bilingual - \$45 | RBB | Retro Bilingual |
| BL8 | Bilingual - \$50 | RBB | Retro Bilingual |
| BL9 | Bilingual - CSA70 | RBB | Retro Bilingual |
| BLF | Bilingual 12 Hours | RBB | Retro Bilingual |
| BLP | Bilingual 11 Hours | RBB | Retro Bilingual |
| BN2 | Bilingual - Prorated Verbal | RBB | Retro Bilingual |
| BN3 | Bilingual - Prorated Written | RBB | Retro Bilingual |
| BN4 | Bilingual - Prorated Technical | RBB | Retro Bilingual |
| C00 | Cell Allowance | --- | --- |
| C17 | Cellular Device Allowance | RCE | Retro Cell Device Allowance |
| C18 | Cellular Device BG | RCE | Retro Cell Device Allowance |
| CAA | Cashout Admin - Automatic | RCA | Retro Cashout Admin - Automatic |
| CAE | Cashout Admin - Earnable Comp | RAE | Retro Cashout Admin - E C |

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

Effective August 3, 2023

| Earnings Code | Earnings Code Description | Retro Earnings Code | Retro Earnings Code Description |
|---------------|------------------------------------|---------------------|-----------------------------------|
| CAL | Cashout Annual - Earnable Comp | RAC | Retro Cashout Annual - E C |
| CAT | Cashout Aty - Earnable Comp | RAT | Retro Cashout Aty - E C |
| CHE | Cashout Hol - Earnable Comp | RHE | Retro Cashout Hol - E C |
| CPE | Cashout – Paid Time Off Leave | --- | --- |
| CSE | Cashout Self Gov Leave - EC | --- | --- |
| CVE | Cashout Vac - Earnable Comp | RVE | Retro Cashout Vac - Earnable Comp |
| D01 | Nurses Unit | RDN | Retro Diff Nurses Unit |
| D02 | Charge Nurse | RDC | Retro Diff Charge Nurse |
| D03 | Child Abuse Hotline | RDH | Retro Diff Child Abuse Hotline |
| D04 | Inpatient Assignment | RDA | Retro Diff Inpatient Assignment |
| D06 | Lab Tech \$10/Call | --- | --- |
| D10 | Resident Pay | RDR | Retro Resident Pay |
| D11 | Flight Pay - Pilots | RDF | Retro Flight Pay |
| D12 | Flight Pay - Observer | RDF | Retro Flight Pay |
| D13 | BG Paramedic Diff - Full Time | RDP | Retro Paramedic Diff |
| D14 | BG Paramedic Diff - Relief | RDP | Retro Paramedic Diff |
| D15 | BG Diff - Haz Mat Team | RDZ | Retro Haz Mat Team |
| D18 | Resident Sergeant 10.5% | --- | --- |
| D1C D2C | Differential – Chief Plant Officer | R1C | --- |
| D21 | BG Diff - Household Haz Waste | RHZ | Retro House Haz Waste |
| D22 | ESU 5% Out of Class | REU | Retro ESU 5% Out of Class |
| D26 | Arson/Bomb Hazard Pay | RRB | Retro Arson/Bomb Hazard Pay |
| D27 | Custodian Assignment Diff | R27 | Retro Custodian Assignment Diff |
| D28 | Nurses Unit 2 | RDN | Retro Diff Nurses Unit |
| D29 | ClinicalTherapistDetFac | R29 | Retro Diff ClinlTherapistDetFac |
| D2A | Associate Sup/Dispatcher 2.5% | | |
| D30 | Gen Main Mechanic JuvDet | RMM | Retro Gen Main Mechanic JuvDet |
| D31 | High Voltage | --- | --- |
| D32 | AviationMechInspectAuth | RAM | Retro AviationMechInspectAuth |
| D33 | Mobile Intensive Care RN | RMI | Retro Mobile Intensive Care RN |
| D34 | Prob Div Dir Juv Hall | R34 | Retro Prob Div Dir Juv Hall |
| D35 | CSA70 Paramedic Diff Full Time | RDP | Retro Paramedic Diff |
| D38 | Atty Special Duty Pay | --- | --- |

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

Effective August 3, 2023

| Earnings Code | Earnings Code Description | Retro Earnings Code | Retro Earnings Code Description |
|---------------|----------------------------------|---------------------|-----------------------------------|
| D39 | Coroner Recovery Team | R39 | Retro Coroner Recovery Team |
| D40 | Lead/Director | --- | --- |
| D41 | Fire Mechanics Diff \$0.20 | R41 | Retro Fire Mechanics Diff I |
| D42 | Fire Mechanics Diff \$0.50 | R42 | Retro Fire Mechanics Diff II |
| D43 | Mobile Intensive Care 5% | RMI | Retro Mobile Intensive Care RN |
| D44 | CAHL Wknd | R44 | Retro Diff - CAHL Wknd |
| D45 | CWSM 5% CAHL | R45 | Retro CWSM 5% CAHL |
| D46 | Coroner Duties Pay | --- | --- |
| D47 | Motorcycle Traffic Ofr | RMT | Retro Motorcycle Traffic Ofr |
| D48 | BG Diff - HazMat Response Team | RDZ | Retro Haz Mat Team |
| D49 | Desert/Mountain Region Diff | R49 | Retro Diff Desert/Mtn Region |
| D4C | Diff – 4N Spec ICU Certification | --- | --- |
| D4N | Diff – 4N Stroke Unit | R4S | Retro – Diff 4N Stroke Unit |
| D50 | River Div Battalion Chief Diff | R50 | Retro River Div Battalion Chief |
| D51 | BG-Diff USAR Team Assigned | RUS | Retro USAR Team |
| D52 | BG-Diff USAR Team Not Assigned | RUS | Retro USAR Team |
| D53 | BG-Diff HazMat Team Assigned | RDZ | Retro Haz Mat Team |
| D54 | BG-Diff HazMat Tm Not Assigned | RDZ | Retro Haz Mat Team |
| D55 | Field Training Officer | R55 | Retro Diff Field Training Officer |
| D57 | BG Diff - Household Haz Waste | RDZ | Retro Haz Mat Team |
| D58 | Mobile Intensive Care RN2 | RMI | Retro Mobile Intensive Care RN |
| D60 | BG Diff-Shift Trainer | --- | --- |
| D62 | BG Diff-Certifications | RDW | Retro Certification Diffs |
| D64 | BG Diff Crew Superintendent | RCD | Retro Crew Differential |
| D65 | BG Diff Crew Foreman | RCD | Retro Crew Differential |
| D66 | BG Diff Heavy Equip Operator | RHV | Retro Heavy Equip Operator Diff |
| D67 | BG Diff ARFF Assigned | RSC | Retro ARFF |
| D68 | BG Diff ARFF Not Assigned | RSC | Retro ARFF |
| D69 | BG Diff Crew Captain | RCD | Retro Crew Differential |
| D70 | BG Diff Flight Paramedic | RDP | Retro Paramedic Diff |
| D71 | BG Diff Emergency Med Tech | RET | Retro Emergency Medical Diff |
| D72 | Correctional Mental Health Svc | --- | --- |
| D73 | Diff-Nurses Unit 3 | RDN | Retro Diff Nurses Unit |

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

Effective August 3, 2023

| Earnings Code | Earnings Code Description | Retro Earnings Code | Retro Earnings Code Description |
|---------------|---|---------------------|---|
| D74 | Inpatient Assignment Compensation-CLT, TI | --- | --- |
| D75 | Inpatient Assignment Compensation-PRF | RDA | Retro Diff Inpatient Assignment |
| D76 | Class "A" License Differential | --- | --- |
| D77 | Dispatcher POST Differential \$1.00 | RDD | Retro Dispatchers Post Diff |
| D78 | Dispatcher POST Differential \$1.50 | RDD | Retro Dispatchers Post Diff |
| D79 | BG Diff-Flight Paramedic Not Assigned | RDP | Retro Paramedic Diff |
| D80 | BG Diff-Crew Captain Not Assigned | RCD | Retro Crew Differential |
| D81 | Dialysis Unit Differential | --- | --- |
| D82 | Auditing Pay Differential | R82 | Retro-Auditing Pay Differential |
| D83 | Motor Fleet Mech ASE Cert Differential-One Certification | RDW | Retro Certification Diffs |
| D84 | Motor Fleet Mech ASE Cert Differential-Two Certifications | RDW | Retro Certification Diffs |
| D85 | Specialty Pay – Neuro | --- | --- |
| D86 | PCR-STR DNA Differential | R86 | Retro-PCR-STR DNA Differential |
| D87 | Diff – CAHL Wknd PRF | R87 | Diff – CAHL Wknd PRF |
| D88 | Board Certified Psychiatrist Diff | R88 | Board Certified Psychiatrist Diff |
| D89 | Diff – Specialty Unit Floating | --- | --- |
| D90 | Diff – Specialty Unit Floating 2 | --- | --- |
| D91 | Diff – Specialty Unit Educator | --- | --- |
| D92 | Diff – Specialty Unit Educator 2 | --- | --- |
| D93 | Telemetry Nurses ER | --- | --- |
| D94 | Diff – Medical Crew Lead | --- | --- |
| D95 | BG Diff – Comp Officer Cert Pay | RCO | Retro – BG Diff – Comp Officer Cert Pay |
| D96 | Diff – Red Card Cert & PPR Cert | R96 | Retro – Diff Red Card Cert & PPR Cert |
| D97 | Diff – Auto Serv Excellence Cert | R97 | Retro – Diff Auto Serv Excellence Cert |
| D98 | Diff – Mobile Intens Care Backup | --- | --- |
| D99 | Chief Plant Operator Diff | R99 | Retro – Chief Plant Operator Differential |
| DAC | Diff Assign CA Dept of Corrs | RAR | Retro - Diff Assign CA DC & R |
| DAD | Diff – Admissions Nurse | --- | --- |
| DAP | Arson/Bomb Hazard Pay No PC | RAP | Retro Arson/Bomb Haz Pay |
| DAS | ASE Cert 2 | R97 | --- |

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

Effective August 3, 2023

| Earnings Code | Earnings Code Description | Retro Earnings Code | Retro Earnings Code Description |
|---------------|--|---------------------|--|
| DBC | Diff – Board Cert Contract Psych | R88 | Board Certified Psychiatrist Diff |
| DBH | Diff – BehavHlth InPnt Detention | --- | --- |
| DC1 | Certification Diff \$0.40 | RDW | Retro Certification Diffs |
| DC2 | Certification Diff \$0.80 | RDW | Retro Certification Diffs |
| DC3 | Certification Diff \$0.45 | RDW | Retro Certification Diffs |
| DC4 | Certification Diff \$0.90 | RDW | Retro Certification Diffs |
| DCC | Diff – Correctional Nurse Cert | RHP | Retro – Diff Correctional Nurse Cert |
| DCD | Diff ABMDI Cert Diplomat Lvl \$23.08 /PP | RDV | Retro ABMDI Certs |
| DCF | Diff ABMDI Cert Fellow Lvl \$34.62/PP | RDV | Retro ABMDI Certs |
| DCG | Diff – Company Officer Cert Pay | | |
| DCP | Diff – American Institute of Cert Planners | RD9 | --- |
| DCS | Diff – Adv Cardiac Life Sup Cert | RLS | Retro – Diff Adv Cardiac Life Sup Cert |
| DEC | Diff – EPIC 2.5% | RE1 | Retro Diff – EPIC |
| DEL | Diff – EPIC 4% | RE1 | Retro Diff – EPIC |
| DFA | BG Diff – Field Trng Offcr AmOpr | R55 | Retro Diff – Field Trng Offcr AmOpr |
| DFC | Differential – Field Commander | RFC | Retro – Diff Field Commander |
| DFI | Field Incentive Pay | RFI | --- |
| DFL | Correctional Floating Differential | | |
| DFP | Diff – Fire Chief Cert Pay | RFP | Retro Fire Chief Cert Pay |
| DG4 | PSD Teacher I/II | RDG | Retro PSD Teacher I/II |
| DGH | Diff – Crew Foreman Unassigned | | |
| DHP | Diff – Correctional Cert | RD4 | --- |
| DHR | Human Res Officer ARMC | RHO | Retro Human Res Officer ARMC |
| DL1 | Clinical Ladder Diff (RCP) L2-2.5% | RL1 | |
| DL2 | Clinical Ladder Diff (RCP) L3-2.5% | RL1 | |
| DL3 | Clinical Ladder Diff (RCP) L3-5% | RL1 | |
| DL4 | Clinical Ladder Diff (RCP) L4-2.5% | RL1 | |
| DL5 | Clinical Ladder Diff (RCP) L4-5% | RL1 | |
| DL6 | Clinical Ladder Diff (RCP) L4-7.5% | RL1 | |
| DLP | Diff – Latent Print Cert | RD1 | --- |

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

Effective August 3, 2023

| Earnings Code | Earnings Code Description | Retro Earnings Code | Retro Earnings Code Description |
|---------------|---|---------------------|---|
| DLR | Law Enforcement Retention Incentive Pay | | |
| DNA | Diff – DNA Lead | --- | --- |
| DOR | Service Coordinator Differential | RDC | Retro Diff Charge Nurse |
| DP1 | Diff – Supervisory Lvl POST | RDD | --- |
| DP7 | Diff – Intermediate Post – MGT | RDD | Retro Dispatchers Post Diff |
| DP8 | Diff – Advanced Post - MGT | RDD | Retro Dispatchers Post Diff |
| DP9 | Diff – Supervisory POST - MGT | RDD | --- |
| DPB | Probation Care Coordinator Differential | | |
| DPC | Payroll Certification | RPC | Retro Payroll Certification |
| DPP | Preceptor Pay | RDX | Retro Preceptor Pay |
| DR1 | Diff – Retention Incentive COV PD1 | | |
| DR2 | Diff – Retention Incentive COV PD2 | | |
| DR3 | Diff – Retention Incentive COV PD3 | | |
| DR4 | Diff – Retention Incentive COV PD4 | | |
| DR5 | Diff – Retention Incentive COV PD5 | | |
| DRA | Correctional Remote Assignment Differential | RRA | Retro – Correctional Remote Assignment Differential |
| DRI | Diff – Retention Incentive COV | | |
| DRP | Diff – Resp Crit Care 5% | RRC | Retro – Diff Crit Care 5% |
| DRT | Diff – Comm Crisis Resp Team | RD8 | --- |
| DS1 | Diff – 1% Crime Scene Cert | RD7 | --- |
| DS2 | Diff – 2.5% Crime Scene Cert | RD7 | --- |
| DS3 | Diff – 3.5% Crime Scene Cert | RD7 | --- |
| DSD | Diff – Special Operations Division | | |
| DSD | Diff – Special Operations Division | RDO | --- |
| DST | Strike Team Leader | RST | Retro Strike Team Leader |
| DTP | Diff – Tenprint Fingerprint Cert | RD2 | --- |
| DTS | Telestaff Differential | RTF | Retro – Telestaff Differential |
| DTY | Differential – Temporary Transportation | RTY | --- |
| DWC | Diff – Wound Care Nurse | --- | --- |

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

Effective August 3, 2023

| Earnings Code | Earnings Code Description | Retro Earnings Code | Retro Earnings Code Description |
|---------------|--------------------------------------|---------------------|--|
| E75 | 7.5% Atty V Differential | RSV | Retro Exceptional Svc |
| ESV | 5.0% Atty V / Supv Atty Diff | RSV | Retro Exceptional Svc |
| FL1 | Flex - Manual Pay | | |
| FLP | Flexible Benefit Plan - PSDs | RLP | Retro Flexible Benefit Plan – PSDs – Cash Paid to Member |
| FLX | Flexible Benefit Plan Dollars | RFX | Retro Flexible Benefit Crdit – Cash Paid to Member |
| FOW | FBP Opt-out/Waive Dollars | ROW | Retro FBP Opt-out/Waive Dollars |
| L00 | Laptop Allowance - Contract | RLA | Retro Laptop Allowance |
| M03 | Commission | --- | --- |
| M09 | Longevity Pay (ISD) | --- | --- |
| M11 | SFM Education Incentive | --- | --- |
| M24 | Training Officer Incentive | RTO | Retro Trng Officer Incentive |
| M28 | Probation Officer Training Pay | --- | --- |
| M36 | EMS Training Differential 10% | RET | Retro Emergency Medical Diff |
| M40 | BG Special Circumstances Pay | RSP | Retro Special Circumstances Pay |
| M42 | Chaplain Housing Allowance | --- | --- |
| M43 | Sup Life Premium Allow | --- | --- |
| M44 | VGUL Premium Allowance | --- | --- |
| M45 | EMS Training Differential 12.5% | RET | Retro Emergency Medical Diff |
| M49 | Misc Pay Non Discretion | --- | --- |
| M50 | BG Stipend - Paramedic Pay | RPP | Retro - Paramedic Pay Stipend |
| M51 | Safety Equip Stipend - SPO/SPS | --- | --- |
| M52 | CPA Stipend | --- | --- |
| M53 | WIC Nutrnl Asst Cert Allowance | --- | --- |
| M54 | Professional Engineer Bonus | --- | --- |
| M55 | Remote Assignment Incentive | --- | --- |
| M56 | Misc Stipulated Award | --- | --- |
| M57 | Diff – Paramedic Pay (Grandfathered) | | |
| MCA | BG Stipend – Class A Lic | | |
| MCP | COVID Bonus | | COVID Premium Pay Bonus |
| MER | Emergency Response Lump Sum | | |

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

Effective August 3, 2023

| Earnings Code | Earnings Code Description | Retro Earnings Code | Retro Earnings Code Description |
|---------------|-------------------------------------|---------------------|---------------------------------|
| ML1 | Longevity Pay 10% | RLG | Retro Longevity Pay |
| ML2 | Longevity/Retention Pay 2% | RLG | Retro Longevity/Retention Pay |
| ML3 | Longevity Pay 1% | RLG | Retro Longevity/Retention Pay |
| ML4 | Longevity Pay 4% | RLG | Retro Longevity/Retention Pay |
| ML5 | Longevity Pay 3% | RLG | Retro Longevity/Retention Pay |
| ML6 | Longevity Pay 6% | RLG | Retro Longevity/Retention Pay |
| ML8 | Longevity Pay 8% | RLG | Retro Longevity/Retention Pay |
| MLS | Longevity/Retention Pay 2% - NRP | RLG | Retro Longevity/Retention Pay |
| MNR | Nurses Retention Bonus | | |
| MPD | PSD Retention Bonus | | |
| MT1 | Transitional Pay 10% | RTG | Retro Transitional Pay |
| MT2 | Transitional Pay 2% | RTG | Retro Transitional Pay |
| MT4 | Transitional Pay 4% | RTG | Retro Transitional Pay |
| MT8 | Transitional Pay 8% | RTG | Retro Transitional Pay |
| MTC | Cash in Lieu of Benefit | | |
| OTH | Firefighter Additional Pay | RTH | Retro Firefighter Addl Pay |
| OVS | Local 935 – Temporary Work Schedule | ROV | --- |
| PHR | Paid Holiday - MS Reported | RHR | Retro Paid Holiday MS Reported |
| PHS | Paid Holiday - Straight Spec | RHS | Retro Paid Holiday - Straight |
| RTC | Retirement - Excess Cash | | |
| S25 | 2.5% Special Assignment Comp | RSA | Retro Special Assign Comp |
| S30 | 3.0% Special Assignment Comp | RSA | Retro Special Assign Comp |
| S35 | 3.5% Special Assignment Comp | RSA | Retro Special Assign Comp |
| S40 | 4.0% Special Assignment Comp | RSA | Retro Special Assign Comp |
| S45 | 4.5% Special Assignment Comp | RSA | Retro Special Assign Comp |
| S50 | 5.0% Special Assignment Comp | RSA | Retro Special Assign Comp |
| S55 | 5.5% Special Assignment Comp | RSA | Retro Special Assign Comp |
| S60 | 6.0% Special Assignment Comp | RSA | Retro Special Assign Comp |
| S65 | 6.5% Special Assignment Comp | RSA | Retro Special Assign Comp |
| S70 | 7.0% Special Assignment Comp | RSA | Retro Special Assign Comp |
| S75 | 7.5% Special Assignment Comp | RSA | Retro Special Assign Comp |
| SP1 | \$0.50 Special Assignment Comp | --- | --- |

Exhibit A: Page 14

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

Effective August 3, 2023

| Earnings Code | Earnings Code Description | Retro Earnings Code | Retro Earnings Code Description |
|---------------|--------------------------------|---------------------|---------------------------------|
| SP2 | \$1.00 Special Assignment Comp | --- | --- |
| SP3 | \$1.75 Special Assignment Comp | RSA | Retro Special Assign Comp |
| STV | Safety - Court Travel Time | RTV | Retro Safety Court Travel Time |
| SX0 | 2.0% Spec Assign Comp EXM Unit | RSA | Retro Special Assign Comp |
| SX1 | 2.5% Spec Assign Comp EXM Unit | RSA | Retro Special Assign Comp |
| SX2 | 5.0% Spec Assign Comp EXM Unit | RSA | Retro Special Assign Comp |
| SX3 | 7.5% Spec Assign Comp EXM Unit | RSA | Retro Special Assign Comp |
| SX4 | 4.0% Spec Assign Comp EXM Unit | RSA | Retro Special Assign Comp |
| SX5 | 3.5% Spec Assign Comp EXM Unit | RSA | Retro Special Assign Comp |
| SX6 | 5.5% Spec Assign Comp EXM Unit | RSA | Retro Special Assign Comp |
| SX8 | 3% Spec Assign Comp EXM Unit | RSA | Retro Special Assign Comp |
| SX9 | 7% Spec Assign Comp EXM Unit | RSA | Retro Special Assign Comp |
| SXA | 4.5% Spec Assign Comp EXM Unit | RSA | Retro Special Assign Comp |
| T01 | Tool Allowance - Proration | RTL | Retro Tool Allowance |
| T02 | Tool Allowance - Mech Asst | RTL | Retro Tool Allowance |
| T03 | Tool Allowance - Equip Svcs | RTL | Retro Tool Allowance |
| T04 | Tool Allowance - Mtr Flt/Shr | RTL | Retro Tool Allowance |
| T05 | Tool Allowance - BG Non-Rep | RTL | Retro Tool Allowance |
| T06 | Tool Allowance - GSU | RTL | Retro Tool Allowance |
| T07 | Tool Allowance - Shr Avia Mech | RTL | Retro Tool Allowance |
| U00 | Uniform Allowance - Flat | RTU | Retro Uniform Allowance |
| U01 | Uniform Allowance - Proration | RTU | Retro Uniform Allowance |
| U02 | Uniform Allowance - General | RTU | Retro Uniform Allowance |
| U03 | Uniform Allowance - Safety | RTU | Retro Uniform Allowance |
| U04 | Uniform Allowance - Safty Mgt | RTU | Retro Uniform Allowance |
| U06 | Uniform Allow-Water & San | RTU | Retro Uniform Allowance |
| U07 | Uniform Allow-935 Firefighters | RTU | Retro Uniform Allowance |
| U08 | Uniform Allowance Other | RTU | Retro Uniform Allowance |
| U09 | Uniform Sher Tng Specialist | RTU | Retro Uniform Allowance |
| U10 | Uniform Spec Fire | RTU | Retro Uniform Allowance |
| U11 | Uniform-Boot Allowance SBPEA | RTU | Retro Uniform Allowance |

Exhibit A: Page 15

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

Effective August 3, 2023

| Earnings Code | Earnings Code Description | Retro Earnings Code | Retro Earnings Code Description |
|-------------------|---|---------------------|------------------------------------|
| U12 | Uniform Allowance – Historical \$500 | RTU | Retro Uniform Allowance |
| U13 | Uniform Allowance – Auto Asst \$390 | RTU | Retro Uniform Allowance |
| U14 | Uniform Allowance - SPO/SPS | RTU | Retro Uniform Allowance |
| U15 | Uniform Allowance – Footwear Allowance Sanitation | RTU | Retro Uniform Allowance |
| U16 | Uniform-Boot Allowance SPO/SPS | RTU | Retro Uniform Allowance |
| W50 | Agreement Incentive | --- | --- |
| DTO | Corrections Training Officer | RT1 | Retro Corrections Training Officer |
| DRE | Remote Assignment Differential | | |
| DNC | ARMC National Cert Pay | RNC | Retro ARMC National Cert Pay |
| OCRD ¹ | On Call – Resident Deputy | | |

1) At the Board meeting on February 3, 2022, the Board of Retirement approved and adopted the recommendation from the hearing officer regarding Sheriff's Residential and Rural Crime Deputies to include On-Call Safety Pay in Compensation Earnable. The employer has requested a separate pay code to differentiate the on-call pay for Residential Deputies (OCRD) from the traditional on-call pay (OC4) prohibited under Alameda and Government Code § 31461.

Exhibit A: Page 16

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

Effective August 3, 2023

The items below have been excluded from this Exhibit pursuant to Government Code section 31461 and Board Resolutions 2020-5, 2020-6, and 2020-9 and the judicial resolution of *Alameda County Deputy Sheriff's Assn. v Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095.

| Excluded Earnings Code | Excluded Earnings Code Description | Excluded Retro Earnings Code | Excluded Retro Earnings Code Description |
|------------------------|------------------------------------|------------------------------|--|
| C01 | Standby CNT - \$2.50 | RY1 | Retro Standby |
| C02 | Standby CNT - \$3.50 | RY1 | Retro Standby |
| C03 | Standby CNT - Min Wage | RY1 | Retro Standby |
| C05 | On Call CNT - \$2.50 | RC1 | Retro On Call |
| C06 | On Call CNT - \$3.25 | RC1 | Retro On Call |
| C12 | Weekend CNT Diff - \$3.00 | RDM | Retro Diff Medical WkEnd |
| CB1 | Call Back - 2 Times BRP | RCB | Retro Call Back |
| CB2 | Call Back - 3 Times BRP @ Prn | RCB | Retro Call Back |
| D07 | Lab Tech \$16 | --- | --- |
| D08 | Lab Tech \$32 | --- | --- |
| D09 | Medical Support Wknd | RDM | Retro Diff Medical Weekend |
| D56 | Diff Weekend | RDM | Retro Diff Medical Weekend |
| OC1 | On Call | ROC | Retro On Call OC |
| OC2 | On Call - Safety | ROC | Retro On Call OC |
| OC3 | On Call OC | ROC | Retro On Call OC |
| OC4 | On Call Safety OC | ROC | Retro On Call OC |
| OC5 | On Call - SpDist | RC5 | Retro On Call SpDist |
| OC6 | On Call - \$3.50 | ROC | Retro On Call OC |
| OC7 | On Call (Hesperia) | --- | --- |
| OC8 | On Call Fire | --- | --- |
| OC9 | On Call Critical | ROC | --- |
| SY1 | Standby | RSB | Retro Standby SY |
| SY2 | Standby - Minimum Wage | RSB | Retro Standby SY |
| SY3 | Standby - Minimum Wage Fire | RSB | Retro Standby SY |
| SY4 | Standby - Amounts Only | RY4 | Retro Standby Amounts Only |
| SY5 | Standby SY | RSB | Retro Standby SY |
| SY6 | Standby - Fed Minimum Wage | RSB | Retro Standby SY |
| DCH | Chief Officer Coverage Pay | RCV | |

Exhibit A: Page 17

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

Effective August 3, 2023

| Excluded Earnings Code | Excluded Earnings Code Description | Excluded Retro Earnings Code | Excluded Retro Earnings Code Description |
|------------------------|---|------------------------------|--|
| DSG | Diff - Safety Officer Pay GFathr | RSO | Retro Sfty Officer Coverage |
| DCR | Chief Officer Coverage Pay Premium | RCV | --- |
| DSO | Safety Officer Coverage | RSO | Retro Sfty Officer Coverage |
| PK9 | Paid Canine Officer Pay | RK9 | Retro Paid Canine Officer Pay |

Exhibit A: Page 18

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 1) FOR HESPERIA RECREATION AND PARK DISTRICT

Effective August 3, 2023

The Board of Retirement's definition of "Compensation Earnable" shall include the following special pay and allowances for Hesperia Recreation and Park District.

| Earnings Code | Earnings Code Description | Retro Earnings Code | Retro Earnings Code Description |
|---------------|------------------------------|---------------------|---------------------------------|
| A00 | Auto Allowance | --- | --- |
| C00 | Cell Allowance | --- | --- |
| CSH | Cashout Sick – Hesperia | --- | --- |
| CVH | Cashout Vac – Hesperia | --- | --- |
| RTC | Retirement - Excess Cash | --- | --- |
| S50 | 5.0% Special Assignment Comp | RSA | Retro Special Assign Comp |
| ECB | Base Pay – Tier I | REB | Retro – Base Pay |

The items below have been previously excluded from this Exhibit 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.

| Excluded Earnings Code | Excluded Earnings Code Description | Excluded Retro Earnings Code | Excluded Retro Earnings Code Description |
|------------------------|------------------------------------|------------------------------|--|
| BFMED | Employer Paid Premiums | --- | --- |
| OC7 | On-Call (Hesperia) | --- | --- |

Exhibit A: Page 19

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 1) FOR THE SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION (SBCERA)

Effective August 3, 2023

The Board of Retirement's definition of "Compensation Earnable" shall include the following special pay and allowances for SBCERA.

| Earnings Code | Earnings Code Description | Retro Earnings Code | Retro Earnings Code Description |
|---------------|--------------------------------|---------------------|-----------------------------------|
| A00 | Auto Allowance | --- | --- |
| BL8 | Bilingual - \$50 | RBB | Retro Bilingual |
| C00 | Cell Allowance | --- | --- |
| CAA | Cashout Admin - Automatic | RCA | Retro Cashout Admin - Automatic |
| CAE | Cashout Admin - Earnable Comp | RAE | Retro Cashout Admin - E C |
| CHE | Cashout Hol - Earnable Comp | RHE | Retro Cashout Hol - E C |
| CVE | Cashout Vac - Earnable Comp | RVE | Retro Cashout Vac - Earnable Comp |
| FOW | FBP Opt-out/Waive Dollars | ROW | Retro FBP Opt-out/Waive Dollars |
| M20 | Miscellaneous Pay-EC | --- | --- |
| RTC | Retirement - Excess Cash | --- | --- |
| S75 | 7.5% Special Assignment Comp | RSA | Retro Special Assign Comp |
| SX3 | 7.5% Spec Assign Comp EXM Unit | RSA | Retro Special Assign Comp |

Exhibit A: Page 20

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 1) FOR SAN BERNARDINO COUNTY TRANSPORTATION AUTHORITY (SBCTA)

Effective August 3, 2023

The Board of Retirement's definition of "Compensation Earnable" shall include the following special pay and allowances for SBCTA.

| Earnings Code | Earnings Code Description | Retro Earnings Code | Retro Earnings Code Description |
|---------------|---|---------------------|-----------------------------------|
| A00 | Auto Allowance | RAA | --- |
| C00 | Cell Allowance | --- | --- |
| CAE | Cashout Admin - Earnable Comp | RAE | Retro Cashout Admin - E C |
| CVE | Cashout Vac - Earnable Comp | RVE | Retro Cashout Vac - Earnable Comp |
| FLA | Flexible Benefit – Excess Cash Paid to Member | RXA | Retro – Flexible Benefit - Cash |
| I00 | Internet Allowance | | |
| L01 | Personal Computer Allowance | | |
| RTC | Retirement - Excess Cash | --- | --- |

The items below have been excluded from this Exhibit pursuant to Government Code section 31461 and Board Resolutions 2020-5, 2020-6, and 2020-9 and the judicial resolution of *Alameda County Deputy Sheriff's Assn. v Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095.

| Excluded Earnings Code | Excluded Earnings Code Description | Excluded Retro Earnings Code | Excluded Retro Earnings Code Description |
|----------------------------------|--|--|---|
| FL1 | Flex--Manual Pay | --- | --- |
| FLX | Flexible Benefit Plan Dollars | RFX | Retro Flexible Benefit Credit |

Exhibit A: Page 21

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 1) FOR LAFCO

Effective August 3, 2023

The Board of Retirement's definition of "Compensation Earnable" shall include the following special pay and allowances for LAFCO.

| Earnings Code | Earnings Code Description | Retro Earnings Code | Retro Earnings Code Description |
|---------------|-------------------------------|---------------------|-----------------------------------|
| A00 | Auto Allowance | --- | --- |
| A06 | Auto Allowance All | RAA | Retro Auto Allowance |
| BL2 | Bilingual – Verbal | RBB | Retro – Bilingual |
| BL7 | Bilingual - \$45 | RBB | Retro – Bilingual |
| C00 | Cell Phone – Contract | RCE | Retro Cell Device Allowance |
| C17 | Cellular Device Allowance | RCE | Retro Cell Device Allowance |
| CAA | Cashout Admin - Automatic | RCA | Retro Cashout Admin - Automatic |
| CAE | Cashout Admin - Earnable Comp | RAE | Retro – Cashout Admin EC |
| CHE | Cashout Hol - Earnable Comp | RHE | Retro – Cashout Hol EC |
| CVE | Cashout Vac - Earnable Comp | RVE | Retro Cashout Vac - Earnable Comp |
| ML2 | Longevity/Retention Pay 2% | RLG | Retro – Longevity/Retention Pay |
| MLS | Longevity/Retention Pay 2% | RLG | Retro – Longevity/Retention Pay |
| RTC | Retirement - Excess Cash | --- | --- |
| W50 | Agreement Incentive | | |

The items below have been excluded from this Exhibit pursuant to Government Code section 31461 and Board Resolutions 2020-5, 2020-6, and 2020-9 and the judicial resolution of *Alameda County Deputy Sheriff's Assn. v Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095.

| | | | |
|-----|-------------------------------|--|--|
| FLX | Flexible Benefit Plan Dollars | | |
|-----|-------------------------------|--|--|

Exhibit A: Page 22

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 1) FOR BARSTOW FIRE PROTECTION DISTRICT

Effective August 3, 2023

The Board of Retirement's definition of "Compensation Earnable" shall include the following special pay and allowances paid by the Barstow Fire Protection District:

| Earnings Code | Retro Earnings Code | Earnings Code Description |
|---------------|---------------------|---------------------------|
| BFECB | BFREB | Base Pay |
| BFAA | BFRAA | Auto Allowances |
| BFBLO | BFRBL | Bilingual |
| BFCAE | BFRCA | Cashout-Administrative |
| BFCHE | BFRCH | Cashout-Holiday |
| BFCVE | BFRCV | Cashout-Vacation |
| BFD16 | BFRBP | Paramedic Pay |
| BFD17 | BFRB5 | 5% Out of Class |
| BFD36 | BFRDH | Differential - Haz Mat |
| BFD37 | BFRDT | Differential - EMT Pay |
| BFD51 | BFR51 | Differential – USAR Team |
| BFM11 | BFRED | Education Incentive Pay |
| BFU00 | --- | Uniform Allowance |

The items below have been excluded from this Exhibit pursuant to Government Code section 31461 and Board Resolutions 2020-5, 2020-6, and 2020-9 and the judicial resolution of *Alameda County Deputy Sheriff's Assn. v Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095.

| | | | |
|------------------|--|--|--|
| 1200 | Empl Group Ins-Emp Pd Med/Den | | |
| BFMED | Empl Pd Med/Dent Ins Prem | | |
| LLIP | Emp Pd Med and Dent Ins Prem | | |

Exhibit A: Page 23

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 1) FOR BIG BEAR FIRE AUTHORITY

Effective August 3, 2023

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

| Earnings Code | Retro Earnings Code | Earnings Code Description |
|---------------|---------------------|---|
| BAECB | BAREB | Base Pay |
| BAACO | BARAC | Leave Accrual Cash Out |
| BACAE | BARCA | Cashout – Administrative |
| BACHE | BARCH | Cashout – Holiday |
| BACVE | BARCV | Cashout - Vacation |
| BABA | BARBA | Boot Allowance |
| BADP | BARDP | Differential Pay |
| BAEB | BAREP | Paramedic Pay/EMS Coord Pay |
| BAFBP | BARFB | Employer Paid Flexible Benefit Plan – Excess Cash |
| BAIE | BARIE | Incentive Pay - Education |
| BAIF | BARIF | Incentive Pay - Fitness |
| BAIP | BARIP | Incentive Pay - Bilingual |
| BALP | BARLP | Longevity Pay |
| BAOCP | BAROC | Out of Class Pay |
| BASEA | BASRE | Safety Equipment Allowance |
| BAUNI | BARUN | Uniform Allowance in Cash (no receipts required) |

The items below have been previously excluded from this Exhibit 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.

| Excluded Earnings Code | Excluded Retro Earnings Code | Excluded Earnings Code Description |
|------------------------|------------------------------|------------------------------------|
| BASB | BARSB | Stand-By Pay |

Exhibit A: Page 24

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

Effective August 3, 2023

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 | Vacation Cashout |
| CSHIB | CSRHB | Health Insurance Buyouts |
| CSMA | CSRMA | Moving Allowance |
| CSTA | CSRTA | Transit Allowances |

The items below have been previously excluded from this Exhibit pursuant to Government Code section 31461 and Board Resolutions 2020-5, 2020-6, and 2020-9 and the judicial resolution of *Alameda County Deputy Sheriff's Assn. v Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095.

| Excluded Earnings Code | Excluded Retro Earnings Code | Excluded Earnings Code Description |
|------------------------|------------------------------|---|
| CSINS | CSRIN | Association Paid Medical and Dental Insurance Premiums |
| 1200 | | Empl Group Ins-Emp Pd Med/Den |
| BFMED | | Empl Pd Med/Dent Ins Prem |
| GHFBP | | Emp Pd Flex Benefit Dollars |
| LLIP | | Emp Pd Med and Dent Ins Prem |
| MAFBP | | Employer Paid Benefit Plan |

Exhibit A: Page 25

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

Effective August 3, 2023

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 | | Flexible Benefit Plan Opt-Out – Cash to Member |
| BBFBE | | Flexible Benefit Plan – Excess Cash to Member |
| BBIF | BBRIF | Incentive Pay (e.g. Fitness) |
| BBIP | BBRIP | Incentive Pay (e.g. Bilingual) |
| BBLP | BBRLP | Longevity Pay |
| BBOCP | BBROC | Out of Class Pay |
| BBSEA | BBRSE | Safety Equipment Allowance |
| BBUNI | BBRUN | Uniform Allowance in Cash (no receipts required) |

The items below have been previously excluded from this Exhibit 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.

| Excluded Earnings Code | Excluded Retro Earnings Code | Excluded Earnings Code Description |
|------------------------|------------------------------|---|
| BBFBP | BBRFB | Employer Paid Flexible Benefit Plan; Alternative Insurance Benefit Program |
| BBEFB | BBREF | Employer Paid Flexible Benefit – Excess Cash Paid to Member |
| BBSB | BBRSB | Stand-By Pay |
| BPSY1 | | Standby |
| MASB | | Standby |
| HPSY | | Standby |
| BFSY | | Standby |
| FLX | | Flexible Benefit Plan Dollars |
| BPFLX | | Flexible Benefit Plan Dollars |
| ILFLX | | Flexible Benefit Plan Dollars |
| CHFBP | | Emp Pd Flex Benefit Dollars |

Exhibit A: Page 26

SAN COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 1) FOR THE CITY OF CHINO HILLS

Effective August 3, 2023

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

| Earnings Code | Retro Earnings Code | Earnings Code Description |
|---------------|---------------------|---|
| CHECB | CHREB | Basic Hourly Rate |
| CHAA | CHRAA | Auto Allowance |
| CHBA | CHABA | Boot Allowance |
| CHBL | CHBBL | Bilingual Pay |
| CHCAE | CHRAE | Cashout Admin – Earnable Comp (up to annual accrual) |
| CHCER | CHRCP | Certification Pay |
| CHCVE | CHCVE | Cashout Vac – Earnable Comp (up to annual accrual) |
| CHFBO | CHRFBO | Flexible Benefit Opt-Out – Cash to Member |
| CHFBE | CHRFBE | Flexible Benefit – Excess Cash to Member |
| CHLP | CHRLP | Longevity Pay |
| CHRTC | --- | Retirement Excess Cash |
| CHSAP | CHRSA | Special Assignment Pay |
| CHSLI | CHRSLL | Sick Leave Incentive - Cash out of sick leave, 96 hours maximum |

The items below have been previously excluded from this Exhibit pursuant to Government Code section 31461 and Board Resolutions 2020-5, and 2020-6, and 2020-9 and the judicial resolution of *Alameda County Deputy Sheriff's Assn. v Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095.

| Excluded Earnings Code | Excluded Retro Earnings Code | Excluded Earnings Code Description |
|------------------------|------------------------------|--|
| CHFBBP | CHRFEX | Employer Paid Flexible Benefit Dollars – 3 rd Party Premium |
| CHOC | CHR24 | On-Call Pay-Employees assigned to 24 hour On-Call Duty |
| CHOCDD | CHROCD | On-Call Differential for specific supervisory classes |
| BBFBP | | Emp Paid Flexible Benefit Plan |
| BPFLX | | Flexible Benefit Plan Dollars |
| FLX | RFX | Flexible Benefit Plan Dollars |
| ILFLX | | Flexible Benefit Plan Dollars |
| SBFLX | | Flexible Benefit Plan Dollars |
| BPOC | ROC | On-Call |
| BFOC | | On-Call |

Exhibit A: Page 27

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 1) FOR CRESTLINE SANITATION DISTRICT

Effective August 3, 2023

The Board of Retirement's definition of "Compensation Earnable" shall include the following special pay and allowances paid by the Crestline Sanitation District:

| Earnings Code | Retro Earnings Code | Earnings Code Description |
|---------------|---------------------|--|
| CSDECB | CSDREB | Earnable Comp Base |
| CSDBL2 | CSDRBB | Bilingual - Verbal |
| CSDBL3 | CSDRBW | Bilingual - Written |
| CSDBL6 | CSDRB4 | Bilingual - \$40 |
| CSDCHE | CSDRHE | Cashout – Holiday (up to annual maximum accrual only) |
| CSDCVE | CSDRVE | Cashout – Vacation (up to annual maximum accrual only) |
| CSDDC1 | CSDRDW | Certification Diff \$0.25 |
| CSDDC2 | CSDRD2 | Certification Diff \$0.50 |
| CSDDC3 | CSDRD3 | Certification Diff \$0.30 |
| CSDDC4 | CSDRD4 | Certification Diff \$0.60 |
| CSDEL | --- | Executive Leave Cashout |
| CSDPHS | CSDRHS | Paid Holiday Straight |
| CSDRBR | --- | Base Rate of Pay Change |
| CSDRGR | --- | Earnable Comp |
| CSDRTC | --- | Excess Retirement Cash |
| CSDSLCO | | Sick Leave Cashout |

The items below have been previously excluded from this Exhibit pursuant to Government Code section 31461 and Board Resolutions 2020-5, 2020-6, and 2020-9 and the judicial resolution of *Alameda County Deputy Sheriff's Assn. v Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095.

| Excluded Earnings Code | Excluded Retro Earnings Code | Excluded Earnings Code Description |
|-------------------------------------|--|---|
| CSDC07 | CSDRCB | Call Back |
| CSDSY1 | CSDRSB | Standby |
| SY6 | RY6 | Standby Minimum Wage |
| CSDFLX | CSDRFY | Flexible Benefit Plan Dollars – Excess Cash Paid to Member |
| BFCB1 | | Call Back – 2xs Base Pay Rate |
| BFOG1 | | On-Call |
| MAOG | | On-Call |

Exhibit A: Page 28

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 1) FOR CRESTLINE SANITATION DISTRICT (CONTINUED)

Effective August 3, 2023

The items below have been previously excluded from this Exhibit pursuant to Government Code section 31461 and Board Resolutions 2020-5, 2020-6, and 2020-9 and the judicial resolution of *Alameda County Deputy Sheriff's Assn. v Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095.

| Excluded Earnings Code | Excluded Retro Earnings Code | Excluded Earnings Code Description |
|-------------------------------------|--|---|
| OC1 | CSDROC | On-Call |
| BFSY1 | | Standby |
| HPSY1 | | Standby |
| 1218 | | Standby |
| C07 | | On-Call |
| 1219 | | On-Call |
| SY1 | | Standby |
| CSDOC1 | CSDROC | On-Call |
| CSDOC6 | CSDRC5 | On-Call \$3.50 |

Exhibit A: Page 29

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 1) FOR THE CITY OF BIG BEAR LAKE - DEPARTMENT OF WATER AND POWER

Effective August 3, 2023

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 | | Flexible Benefit Plan Opt-Out – Cash to Member |
| BBFBE | | Flexible Benefit Plan – Excess Cash to Member |
| BBIPY | BBRIY | Incentive Pay |
| BBLP | BBRLP | Longevity Pay |
| BBOCP | BBROC | Out of Class Pay |
| BBSEA | BBRSE | Safety Equipment Allowance |
| BBUNI | BBRUN | Uniform Allowance in Cash (no receipts required) |

The items below have been previously excluded from this Exhibit pursuant to Government Code section 31461 and Board Resolutions 2020-5, 2020-6, and 2020-9 and the judicial resolution of *Alameda County Deputy Sheriff's Assn. v Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095.

| Excluded Earnings Code | Excluded Retro Earnings Code | Excluded Earnings Code Description |
|------------------------|------------------------------|--|
| BBFBB | BBRFP | Employer Paid Flexible Benefit Plan |
| BBSB | BBRSB | Stand-By Pay |
| BBFBP | | Emp Paid Flexible Benefit Plan |
| BPFLX | | Flexible Benefit Plan Dollars |
| FLX | | Flexible Benefit Plan Dollars |
| ILFLX | | Flexible Benefit Plan Dollars |

Exhibit A: Page 30

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 1) FOR THE LAW LIBRARY FOR SAN BERNARDINO COUNTY

Effective August 3, 2023

The Board of Retirement's definition of "Compensation Earnable" shall include the following special pay and allowances paid by the Law Library for San Bernardino County:

| Earnings Code | Retro Earnings Code | Earnings Code Description |
|---------------|---------------------|---------------------------------|
| LLECB | LLREB | Basic Hourly Rate |
| LLAA | LLRAA | Auto Allowance |
| LLBOP | | Benefit Option Plan Excess Cash |
| LLDJ | -- | Shift Differential - Janitor |

The items below have been excluded from this Exhibit pursuant to Government Code section 31461 and Board Resolutions 2020-5, 2020-6, and 2020-9 and the judicial resolution of *Alameda County Deputy Sheriff's Assn. v Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095.

| Excluded Earnings Code | Excluded Retro Earnings Code | Excluded Earnings Code Description |
|------------------------|------------------------------|--|
| LLIP | LLRIP | Employer Paid Medical and Dental Insurance Premiums |

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.

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SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 1) FOR THE MOJAVE DESERT AIR QUALITY MANAGEMENT DISTRICT

Effective August 3, 2023

The Board of Retirement's definition of "Compensation Earnable" shall include the following special pay and allowances paid by the Mojave Desert Air Quality Management District:

| Earnings Code | Retro Earnings Code | Earnings Code Description |
|---------------|---------------------|--|
| MAECB | MAREB | Earnable Comp Base |
| MAALA | MARAA | Admin. Leave Cash Out – E/C up to maximum annual accrual only (requested by employee) – Group A |
| MAALB | MARAB | Admin. Leave Cash Out – E/C up to maximum annual accrual only (requested by employee) – Group B |
| MAALE | MARAE | Admin. Leave Cash Out – E/C up to maximum annual accrual only (requested by employee) – Group E |
| MABL | MARBL | Bilingual (All Units Except Management) |
| MAE2L | MAR2L | Administrative Leave Cash Out (System Generated) E/C up to maximum annual accrual only |
| MAE2R | --- | Retro Recovery that affects Compensation earnable |
| MAE2U | MAR2U | Auto Allowance |
| MAE2X | MAR2X | Vacation Cash Out - regular and safety apply to compensation earnable (E/C up to maximum cashable annual accrual only) |
| MAE2Y | MAR2Y | Holiday Cash Out – E/C up to maximum annual accrual only |
| MAFBD | | Flexible Benefit Dollars – Excess Cash Paid |
| MALS | MARLS | Longevity Pay |
| MANSD | MARND | Night Shift Differential |
| MARC | --- | Retro Payments that affect Compensation earnable |
| MARTC | --- | Retirement Benefits Paid in Taxable Cash |
| MASAP | MARSA | Special Assignment Compensation |
| MASLI | MARSI | Sick leave incentive cash out. |
| MAUTA | MARUT | Uniform & Tool Allowance |

The items below have been excluded from this Exhibit pursuant to Government Code section 31461 and Board Resolutions 2020-5, 2020-6, and 2020-9 and the judicial resolution of *Alameda County Deputy Sheriff's Assn. v Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095.

| Excluded Earnings Code | Excluded Retro Earnings Code | Excluded Earnings Code Description |
|------------------------|------------------------------|------------------------------------|
| MASB | MARSB | Standby |
| MAOC | MAROC1 | On-Call |
| MAFBP | MAREB | Employer Paid Benefit Plan |

Exhibit A: Page 32

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
COMPENSATION EARNABLE (TIER 1)
FOR THE MOJAVE DESERT AIR QUALITY MANAGEMENT DISTRICT
(CONTINUED)

Effective August 3., 2023

| Earnings Code | Retro Earnings Code | Earnings Code Description |
|------------------|---------------------|---------------------------------------|
| FLX | | Employer Paid Benefit Plan |
| ILFLX | | Employer Paid Benefit Plan |
| LAFLX | | Employer Paid Benefit Plan |

**SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
COMPENSATION EARNABLE (TIER 1)
FOR SOUTH COAST AIR QUALITY MANAGEMENT DISTRICT**

Effective August 3, 2023

The Board of Retirement's definition of "Compensation Earnable" shall include the following special pay and allowances paid by South Coast Air Quality Management District:

| Earnings Code | Retro Earnings Code | Earnings Code Description |
|----------------------|----------------------------|---|
| AQECB | AQREB | Basic Hourly Rate |
| AQBC | AQRBC | Employer Paid Benefit Cap (Excess Cash Paid to Member) |
| AQCS | AQRCS | Compensatory Time Sell Back (excludes Compensatory Time associated with overtime) |
| AQDEF | AQRDF | Shift Differential Pay |
| AQHP | AQRHP | Hazard Pay |
| AQPFA | AQRPF | Parking Fee Advance |
| AQRIP | AQRRI | Rideshare Incentive Pay |
| AQSBB | AQRSB | Skill-Based Pay - Bilingual |
| AQSBE | AQRSE | Skill-Based Pay - Educational Degrees, Certificates, etc. |
| AQSBS | AQRSS | Skill-Based Pay - Shorthand |
| AQSLS | AQRSL | Sick Leave Time Sell Back |
| AQVS | AQRVS | Vacation Time Sell Back |
| AQVTA | AQRVT | Vehicle Transition Allowance |

The items below have been excluded from this Exhibit pursuant to Government Code section 31461 and Board Resolutions 2020-5, 2020-6, and 2020-9 and the judicial resolution of *Alameda County Deputy Sheriff's Assn. v Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095.

| Excluded Earnings Code | Excluded Retro Earnings Code | Excluded Earnings Code Description |
|-------------------------------|-------------------------------------|---|
| AQD | AQRD | Dental |
| AQLI | AQRLI | Life Insurance |
| AQM | AQRM | Medical |
| AQSP | AQRSP | Standby Pay |
| AQV | AQRV | Vision |

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

Effective August 3, 2023

The Board of Retirement's definition of "Compensation Earnable" shall include the following special pay and allowances paid by the Superior Court of California County of San Bernardino:

| Earnings Code | Retro Earnings Code | Earnings Code Description |
|--------------------|---------------------|---|
| SPECB | SPREB | Earnable Comp Base |
| SPAA | SPRAA | Auto Allowance Other \$276.92 |
| SPAA1 | SPRAO | Auto Allowance Other \$346.15 |
| SPBA | SPRBA | Boot Allowance |
| SPBL | SPRBL | Bilingual – Courts |
| SPCAE | SPRCA | Cashout Admin – Earnable Comp |
| SPCVE | SPRCV | Cashout Vac – Earnable Comp |
| SPCHE | SPRCH | Cashout Hol – Earnable Comp |
| SPFLC ¹ | SPRFL | Flexible Benefit Plan – Excess Cash Paid to Members |
| SPFP | SPRFP | Facilitation Pay |
| SPM14 | --- | Court Employee Raise 6/30/00 |
| SPM08 | SPR08 | Court Lump Sum |
| SPRT6 | SPRD6 | 6% Real Time Differential |
| SPRTC | SPRRC | Retirement – Excess Cash |
| SPRTD | SPRD3 | 3% Real Time Differential |
| SPSAC | SPRSA | 2.5% Special Assignment Comp |
| SPSA1 | SPRS1 | 3.0% Special Assignment Comp |
| SPSA2 | SPRS2 | 3.5% Special Assignment Comp |
| SPSA3 | SPRS3 | 4.5% Special Assignment Comp |
| SPSA4 | SPRS4 | 5.0% Special Assignment Comp |
| SPSA5 | SPRS5 | 5.5% Special Assignment Comp |
| SPSA6 | SPRS6 | 6.0% Special Assignment Comp |
| SPSA7 | SPRS7 | 6.5% Special Assignment Comp |
| SPSA8 | SPRS8 | 7.0% Special Assignment Comp |
| SPSA9 | SPRS9 | 7.5% Special Assignment Comp |
| SPSA10 | SPRS10 | 8.5% Special Assignment Comp |
| SPSA11 | SPRS11 | 9.5% Special Assignment Comp |
| SPSA12 | SPRS12 | 10.5% Special Assignment Comp |
| SPSA13 | SPRS13 | 11.5% Special Assignment Comp |
| SPSA14 | SPRS14 | 12.5% Special Assignment Comp |

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**SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
COMPENSATION EARNABLE (TIER 1)
FOR THE SUPERIOR COURT OF CALIFORNIA COUNTY OF SAN BERNARDINO
(CONTINUED)**

Effective August 3, 2023

| Earnings Code | Retro Earnings Code | Earnings Code Description |
|---------------|---------------------|--------------------------------|
| SPSA15 | SPRS15 | 13.5% Special Assignment Comp |
| SPSA16 | SPRS16 | 14.5% Special Assignment Comp |
| SPSA17 | SPRS17 | 15.0% Special Assignment Comp |
| SPSA18 | SPRS18 | 4.0% Special Assignment Comp |
| SPTMA | SPRTM | Tuition & Membership Allowance |
| SPVRI | SPRVRI | Video Remote Interpreting |

The items below have been excluded from this Exhibit pursuant to Government Code section 31461 and Board Resolutions 2020-5, 2020-6, and 2020-9 and the judicial resolution of *Alameda County Deputy Sheriff's Assn. v Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095.

| Excluded Earnings Code | Excluded Retro Earnings Code | Excluded Earnings Code Description |
|------------------------|------------------------------|--|
| SPQC | SPROC | On-Call |
| SPSB | SPRSB | Standby |
| SPSB1 | SPRS1 | Standby – Minimum Wage |
| SPFLX | SPREX | Flexible Benefit Plan Dollars |

¹SPFLC was approved on 2/4/21.

Exhibit A: Page 36

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION PENSIONABLE COMPENSATION (TIER 2) FOR SAN BERNARDINO COUNTY

Effective August 3, 2023

The Board of Retirement's definition of "Pensionable Compensation" shall include the following special pay and allowances paid by the County of San Bernardino.

| Earnings Code | Earnings Code Description | Retro Earnings Code | Retro Earnings Code Description |
|---------------|---|---------------------|---------------------------------|
| PCB | Pensionable Comp Base | REB | Retro Retirement Comp Base |
| 2BN | Shift 2 Differential Pd Leave B | R2N | Retro Shift2 Non Prod/Pd Leave |
| 2BW | Shift 2 Differential - Worked B | R2W | Retro Shift2 Non Prod/Worked |
| 2CN | Shift 2 Differential Pd Leave C | R2N | Retro Shift2 Non Prod/Pd Leave |
| 2CW | Shift 2 Differential - Worked C | R2W | Retro Shift2 Non Prod/Worked |
| 2DN | Shift 2 Differential Pd Leave D | R2N | Retro Shift2 Non Prod/Pd Leave |
| 2DW | Shift 2 Differential - Worked D | R2W | Retro Shift2 Non Prod/Worked |
| 2EN | Shift 2 Differential Pd Leave E | R2N | Retro Shift2 Non Prod/Pd Leave |
| 2EW | Shift 2 Differential - Worked E | R2W | Retro Shift2 Non Prod/Worked |
| 2FW | Shift 2 Differential - Worked F | R2W | Retro Shift2 Non Prod/Worked |
| 2GN | Shift 2 Differential Pd Leave G | R2N | Retro Shift2 Non Prod/Pd Leave |
| 2GW | Shift 2 Differential - Worked G | R2W | Retro Shift2 Non Prod/Worked |
| 2HN | Evening Shift Differential: \$1.00/hr | R2N | Retro Shift2 Non Prod/Pd Leave |
| 2HW | Evening Shift Differential: \$1.00/hr | R2W | Retro Shift2 Non Prod/Worked |
| 2JN | Shift 2 Diff Pd Leave – Supv Nurses | R2N | Retro Shift2 Non Prod/Pd Leave |
| 2JW | Shift 2 Diff – Worked – Supv Nurses | R2W | Retro Shift2 Non Prod/Worked |
| 2RW | Professional Group - ARC Shift Pay: \$1.25/hr | R2W | Retro Shift2 Non Prod/Worked |
| 3BN | Shift 3 Differential Pd Leave B | R3N | Retro Shift3 Non Prod/Pd Leave |
| 3BW | Shift 3 Differential - Worked B | R3W | Retro Shift3 Non Prod/Worked |
| 3CW | Shift 3 Differential - Worked C | R3W | Retro Shift3 Non Prod/Worked |
| 3DN | Shift 3 Differential Pd Leave D | R3N | Retro Shift3 Non Prod/Pd Leave |

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SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION PENSIONABLE COMPENSATION (TIER 2) FOR SAN BERNARDINO COUNTY (CONTINUED)

Effective August 3, 2023

| Earnings Code | Earnings Code Description | Retro Earnings Code | Retro Earnings Code Description |
|---------------|---|---------------------|---------------------------------|
| 3DW | Shift 3 Differential - Worked D | R3W | Retro Shift3 Non Prod/Worked |
| 3EN | Shift 3 Differential Pd Leave E | R3N | Retro Shift3 Non Prod/Pd Leave |
| 3EW | Shift 3 Differential - Worked E | R3W | Retro Shift3 Non Prod/Worked |
| 3FW | Shift 3 Differential - Worked F | R3W | Retro Shift3 Non Prod/Worked |
| 3GN | Shift 3 Differential Pd Leave G | R3N | Retro Shift3 Non Prod/Pd Leave |
| 3GW | Shift 3 Differential - Worked G | R3W | Retro Shift3 Non Prod/Worked |
| 3HN | Night Shift Differential: \$1.30/hr | R3N | Retro Shift3 Non Prod/Pd Leave |
| 3HW | Night Shift Differential: \$1.30/hr | R3W | Retro Shift3 Non Prod/Worked |
| 3IN | Medical Support Shift Differential: \$2.85/hr | R3N | Retro Shift3 Non Prod/Pd Leave |
| 3IW | Medical Support Shift Differential: \$2.85/hr | R3W | Retro Shift3 Non Prod/Worked |
| 3JN | Shift 3 Diff Pd Leave – Supv Nurses | R3N | Retro Shift3 Non Prod/Pd Leave |
| 3JW | Shift 3 Diff – Worked – Supv Nurses | R3W | Retro Shift3 Non Prod/Worked |
| 3RW | Professional Group - ARC Shift Pay: \$1.75/hr | R3W | Retro Shift3 Non Prod/Worked |
| BL0 | Bilingual - Contract | --- | --- |
| BL2 | Bilingual - Verbal | RBB | Retro Bilingual |
| BL3 | Bilingual - Written | RBB | Retro Bilingual |
| BL4 | Bilingual - Technical | RBB | Retro Bilingual |
| BL5 | Bilingual - Sheriff Trans | RBB | Retro Bilingual |
| BL6 | Bilingual - \$40 | RBB | Retro Bilingual |
| BL7 | Bilingual - \$45 | RBB | Retro Bilingual |
| BL8 | Bilingual - \$50 | RBB | Retro Bilingual |
| BL9 | Bilingual - CSA70 | RBB | Retro Bilingual |
| BLF | Bilingual 12 Hours | RBB | Retro Bilingual |
| BLP | Bilingual 11 Hours | RBB | Retro Bilingual |
| BN2 | Bilingual - Prorated Verbal | RBB | Retro Bilingual |

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SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION PENSIONABLE COMPENSATION (TIER 2) FOR SAN BERNARDINO COUNTY (CONTINUED)

Effective August 3, 2023

| Earnings Code | Earnings Code Description | Retro Earnings Code | Retro Earnings Code Description |
|---------------|--------------------------------|---------------------|---------------------------------|
| BN3 | Bilingual - Prorated Written | RBB | Retro Bilingual |
| BN4 | Bilingual - Prorated Technical | RBB | Retro Bilingual |
| C12 | Weekend CNT Diff - \$3.00 | RDM | Retro Diff Medical WkEnd |
| D01 | Nurses Unit | RDN | Retro Diff Nurses Unit |
| D04 | Inpatient Assignment | RDA | Retro Diff Inpatient Assignment |
| D10 | Resident Pay | RDR | Retro Resident Pay |
| D11 | Flight Pay - Pilots | RDF | Retro Flight Pay |
| D12 | Flight Pay - Observer | RDF | Retro Flight Pay |
| D13 | BG Paramedic Diff - Full Time | RDP | Retro Paramedic Diff |
| D14 | BG Paramedic Diff - Relief | RDP | Retro Paramedic Diff |
| D15 | BG Diff - Haz Mat Team | RDZ | Retro Haz Mat Team |
| D18 | Resident Sergeant 10.5% | --- | --- |
| D21 | BG Diff - Household Haz Waste | RHZ | Retro House Haz Waste |
| D26 | Arson/Bomb Hazard Pay | RRB | Retro Arson/Bomb Hazard Pay |
| D27 | Custodian Assignment Diff | R27 | Retro Custodian Assignment Diff |
| D28 | Nurses Unit 2 | RDN | Retro Diff Nurses Unit |
| D29 | ClinicalTherapistDetFac | R29 | Retro Diff ClinlTherapistDetFac |
| D30 | Gen Main Mechanic JuvDet | RMM | Retro Gen Main Mechanic JuvDet |
| D32 | AviationMechInspectAuth | RAM | Retro AviationMechInspectAuth |
| D33 | Mobile Intensive Care RN | RMI | Retro Mobile Intensive Care RN |
| D34 | Prob Div Dir Juv Hall | R34 | Retro Prob Div Dir Juv Hall |
| D35 | CSA70 Paramedic Diff Full Time | RDP | Retro Paramedic Diff |
| D40 | Lead/Director | --- | --- |
| D41 | Fire Mechanics Diff \$0.20 | R41 | Retro Fire Mechanics Diff I |
| D42 | Fire Mechanics Diff \$0.50 | R42 | Retro Fire Mechanics Diff II |
| D43 | Mobile Intensive Care 5% | RMI | Retro Mobile Intensive Care RN |
| D45 | CWSM 5% CAHL | R45 | Retro CWSM 5% CAHL |
| D47 | Motorcycle Traffic Ofr | RMT | Retro Motorcycle Traffic Ofr |
| D48 | BG Diff - HazMat Response Team | RDZ | Retro Haz Mat Team |

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**SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
PENSIONABLE COMPENSATION (TIER 2) FOR
SAN BERNARDINO COUNTY (CONTINUED)**

Effective August 3, 2023

| Earnings Code | Earnings Code Description | Retro Earnings Code | Retro Earnings Code Description |
|----------------------|---|----------------------------|--|
| D49 | Desert/Mountain Region Diff | R49 | Retro Diff Desert/Mtn Region |
| D4C | Diff – 4N Spec ICU Certification | --- | --- |
| D4N | Diff – 4N Stroke Unit | R4S | Retro – Diff 4N Stroke Unit |
| D50 | River Div Battalion Chief Diff | R50 | Retro River Div Battalion Chief |
| D51 | BG-Diff USAR Team Assigned | RUS | Retro USAR Team |
| D52 | BG-Diff USAR Team Not Assigned | RUS | Retro USAR Team |
| D53 | BG-Diff HazMat Team Assigned | RDZ | Retro Haz Mat Team |
| D54 | BG-Diff HazMat Tm Not Assigned | RDZ | Retro Haz Mat Team |
| D57 | BG Diff - Household Haz Waste | RDZ | Retro Haz Mat Team |
| D58 | Mobile Intensive Care RN2 | RMI | Retro Mobile Intensive Care RN |
| D62 | BG Diff-Certifications | RDW | Retro Certification Diffs |
| D64 | BG Diff Crew Superintendent | RCD | Retro Crew Differential |
| D65 | BG Diff Crew Foreman | RCD | Retro Crew Differential |
| D66 | BG Diff Heavy Equip Operator | RHV | Retro Heavy Equip Operator Diff |
| D67 | BG Diff ARFF Assigned | RSC | Retro ARFF |
| D68 | BG Diff ARFF Not Assigned | RSC | Retro ARFF |
| D69 | BG Diff Crew Captain | RCD | Retro Crew Differential |
| D70 | BG Diff Flight Paramedic | RDP | Retro Paramedic Diff |
| D71 | BG Diff Emergency Med Tech | RET | Retro Emergency Medical Diff |
| D72 | Correctional Mental Health Svc | --- | --- |
| D73 | Diff-Nurses Unit 3 | RDN | Retro Diff Nurses Unit |
| D74 | Inpatient Assignment Compensation-CLT, TI | --- | --- |
| D75 | Inpatient Assignment Compensation-PRF | RDA | Retro Diff Inpatient Assignment |
| D76 | Class "A" License Differential | --- | --- |

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SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION PENSIONABLE COMPENSATION (TIER 2) FOR SAN BERNARDINO COUNTY (CONTINUED)

Effective August 3, 2023

| Earnings Code | Earnings Code Description | Retro Earnings Code | Retro Earnings Code Description |
|---------------|---|---------------------|--|
| D77 | Dispatcher POST Differential \$1.00 | RDD | Retro Dispatchers Post Diff |
| D78 | Dispatcher POST Differential \$1.50 | RDD | Retro Dispatchers Post Diff |
| D79 | BG Diff-Flight Paramedic Not Assigned | RDP | Retro Paramedic Diff |
| D80 | BG Diff-Crew Captain Not Assigned | RCD | Retro Crew Differential |
| D81 | Dialysis Unit Differential | --- | --- |
| D82 | Auditing Pay Differential | R82 | Retro-Auditing Pay Differential |
| D83 | Motor Fleet Mech ASE Cert Differential-One Certification | RDW | Retro Certification Diffs |
| D84 | Motor Fleet Mech ASE Cert Differential-Two Certifications | RDW | Retro Certification Diffs |
| D85 | Specialty Pay – Neuro | --- | --- |
| D86 | PCR-STR DNA Differential | R86 | Retro-PCR-STR DNA Differential |
| D88 | Board Certified Psychiatrist Diff | R88 | Board Certified Psychiatrist Diff |
| D89 | Diff – Specialty Unit Floating | --- | --- |
| D90 | Diff – Specialty Unit Floating 2 | --- | --- |
| D91 | Diff – Specialty Unit Educator | --- | --- |
| D92 | Diff – Specialty Unit Educator 2 | --- | --- |
| D93 | Telemetry Nurses ER | --- | --- |
| D94 | Diff – Medical Crew Lead | --- | --- |
| D95 | BG Diff – Comp Officer Cert Pay | RCO | Retro – BG Diff Comp Officer Cert Pay |
| D96 | Diff – Red Card Cert & PPR Cert | R96 | Retro – Diff Red Card Cert & PPR Cert |
| D97 | Diff – Auto Serv Excellence Cert | R97 | Retro – Diff Auto Serv Excellence Cert |
| D98 | Diff – Mobile Intens Care Backup | | |
| D99 | Chief Plant Operator Diff | | |
| DAC | Diff Assign CA Dept of Corrs | RAR | Retro - Diff Assign CA DC & R |

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SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION PENSIONABLE COMPENSATION (TIER 2) FOR SAN BERNARDINO COUNTY (CONTINUED)

Effective August 3, 2023

| Earnings Code | Earnings Code Description | Retro Earnings Code | Retro Earnings Code Description |
|---------------|--|---------------------|--------------------------------------|
| DAD | Diff – Admissions Nurse | --- | --- |
| DAS | ASE Cert 2 | R97 | --- |
| DBC | Diff – Board Cert Contract Psych | R88 | Board Certified Psychiatrist Diff |
| DBH | Diff – BehavHlth InPnt Detention | --- | --- |
| DC1 | Certification Diff \$0.40 | RDW | Retro Certification Diffs |
| DC2 | Certification Diff \$0.80 | RDW | Retro Certification Diffs |
| DC3 | Certification Diff \$0.45 | RDW | Retro Certification Diffs |
| DC4 | Certification Diff \$0.90 | RDW | Retro Certification Diffs |
| DCC | Diff – Correctional Nurse Cert | RHP | Retro – Diff Correctional Nurse Cert |
| DCD | Diff ABMDI Cert Diplomat Lvl \$23.08 /PP | RDV | Retro ABMDI Certs |
| DCF | Diff ABMDI Cert Fellow Lvl \$34.62/PP | RDV | Retro ABMDI Certs |
| DCG | Diff – Company Officer Cert Pay | | |
| DCH | Diff – Crew Foreman Unassigned | | |
| DCP | Diff – American Institute of Cert Planners | RD9 | --- |
| DCS | Diff – Adv Cardiac Life Sup Cert | RLS | Retro – Adv Cardiac Life Sup Cert |
| DEC | Diff – EPIC 2.5% | RE1 | Retro Diff – EPIC |
| DEL | Diff – EPIC 4% | RE1 | Retro Diff – EPIC |
| DFC | Differential – Field Commander | RFC | Retro – Differential Field Commander |
| DFL | Correctional Floating Differential | | |
| DFP | Diff – Fire Chief Cert Pay | RFP | Retro Fire Chief Cert Pay |
| DG4 | PSD Teacher I/II | RDG | Retro PSD Teacher I/II |
| DHP | Diff – Correctional Cert | RD4 | --- |
| DHR | Human Res Officer ARMC | RHO | Retro Human Res Officer ARMC |
| DL1 | Clinical Ladder Diff (RCP) L2-2.5% | RL1 | |
| DL2 | Clinical Ladder Diff (RCP) L3-2.5% | RL1 | |
| DL3 | Clinical Ladder Diff (RCP) L3-5% | RL1 | |

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SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION PENSIONABLE COMPENSATION (TIER 2) FOR SAN BERNARDINO COUNTY (CONTINUED)

Effective August 3, 2023

| Earnings Code | Earnings Code Description | Retro Earnings Code | Retro Earnings Code Description |
|---------------|---|---------------------|---|
| DL4 | Clinical Ladder Diff (RCP) L4-2.5% | RL1 | |
| DL5 | Clinical Ladder Diff (RCP) L4-5% | RL1 | |
| DL6 | Clinical Ladder Diff (RCP) L4-7.5% | RL1 | |
| DLP | Diff – Latent Print Cert | RD1 | --- |
| DNA | Diff – DNA Lead | --- | --- |
| DP1 | Dif – Supervisory Lvl POST | RDD | --- |
| DP7 | Diff – Intermediate Post – MGT | RDD | Retro Dispatchers Post Diff |
| DP8 | Diff – Advanced Post - MGT | RDD | Retro Dispatchers Post Diff |
| DP9 | Diff – Supervisory POST - MGT | RDD | --- |
| DPB | Probation Care Coordinator Differential | | |
| DPC | Payroll Certification | RPC | Retro Payroll Certification |
| DR1 | Diff – Retention Incentive COV PD1 | | |
| DR2 | Diff – Retention Incentive COV PD2 | | |
| DR3 | Diff – Retention Incentive COV PD3 | | |
| DR4 | Diff – Retention Incentive COV PD4 | | |
| DR5 | Diff – Retention Incentive COV PD5 | | |
| DRA | Correctional Remote Assignment Differential | RRA | Retro – Correctional Remote Assignment Differential |
| DRP | Diff – Resp Crit Care 5% | RRC | Retro – Diff Crit Care 5% |
| DS1 | Diff – 1% Crime Scene Cert | RD7 | --- |
| DS2 | Diff – 2.5% Crime Scene Cert | RD7 | --- |
| DS3 | Diff – 3.5% Crime Scene Cert | RD7 | --- |
| DST | Strike Team Leader | RST | Retro Strike Team Leader |
| DTA | BG Diff Tele-Staff AmbOps | RTF | |

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SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION PENSIONABLE COMPENSATION (TIER 2) FOR SAN BERNARDINO COUNTY (CONTINUED)

Effective August 3, 2023

| Earnings Code | Earnings Code Description | Retro Earnings Code | Retro Earnings Code Description |
|---------------|--------------------------------------|---------------------|------------------------------------|
| DTP | Diff – Tenprint Fingerprint Cert | RD2 | --- |
| DWC | Diff – Wound Care Nurse | --- | --- |
| E75 | 7.5% Atty V Differential | RSV | Retro Exceptional Svc |
| ESV | 5.0% Atty V / Supv Atty Diff | RSV | Retro Exceptional Svc |
| M09 | Longevity Pay (ISD) | --- | --- |
| M24 | Training Officer Incentive. | RT0 | Retro Trng Officer Incentive |
| M36 | EMS Training Differential 10% | RET | Retro Emergency Medical Diff |
| M40 | BG Special Circumstances Pay | RSP | Retro Special Circumstances Pay |
| M45 | EMS Training Differential 12.5% | RET | Retro Emergency Medical Diff |
| M50 | BG Stipend - Paramedic Pay | RPP | Retro - Paramedic Pay Stipend |
| M56 | Misc Stipulated Award | --- | --- |
| M57 | Diff – Paramedic Pay (Grandfathered) | | |
| MCA | BG Stipend – Class A Lic | | |
| ML1 | Longevity Pay 10% | RLG | Retro Longevity/Retention Pay |
| ML2 | Longevity Pay 2% | RLG | Retro Longevity/Retention Pay |
| ML3 | Longevity Pay 1% | RLG | Retro Longevity/Retention Pay |
| ML4 | Longevity Pay 4% | RLG | Retro Longevity/Retention Pay |
| ML6 | Longevity Pay 6% | RLG | Retro Longevity/Retention Pay |
| ML8 | Longevity Pay 8% | RLG | Retro Longevity/Retention Pay |
| MLS | Longevity Pay 2% | RLG | Retro Longevity/Retention Pay |
| MT1 | Transitional Pay 10% | RTG | Retro Transitional Pay |
| MT2 | Transitional Pay 2% | RTG | Retro Transitional Pay |
| MT4 | Transitional Pay 4% | RTG | Retro Transitional Pay |
| MT8 | Transitional Pay 8% | RTG | Retro Transitional Pay |
| OTH | Firefighter Additional Pay | RTH | Retro Firefighter Additional Pay |
| ML5 | Longevity Pay 3% | RLG | Retro Longevity/Retention Pay |
| DTO | Corrections Training Officer | RT1 | Retro Corrections Training Officer |
| DRE | Remote Assignment Differential | | |
| DNC | ARMC National Cert Pay | RNC | Retro ARMC National Cert Pay |

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SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION PENSIONABLE COMPENSATION (TIER 2) FOR HESPERIA RECREATION AND PARK DISTRICT

Effective August 3, 2023

The Board of Retirement's definition of "Pensionable Compensation" shall include the following special pay and allowances paid by Hesperia Recreation and Park District:

| Earnings Code | Retro Earnings Code | Earnings Code Description |
|---------------|---------------------|---------------------------------|
| PCB | RPC | Pensionable Comp Base – Tier II |

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**SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
PENSIONABLE COMPENSATION (TIER 2)
FOR SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION (SBCERA)**

Effective August 3, 2023

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

| Earnings Code | Retro Earnings Code | Earnings Code Description |
|---------------|---------------------|---------------------------|
| PCB | REB | Pensionable Comp Base |
| BL8 | | Bilingual - \$50 |

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**SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
PENSIONABLE COMPENSATION (TIER 2) FOR
THE SAN BERNARDINO COUNTY TRANSPORTATION AUTHORITY (SBCTA)**

Effective August 3, 2023

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

| Earnings Code | Retro Earnings Code | Earnings Code Description |
|---------------|---------------------|---------------------------|
| ECB | REB | Pensionable Comp Base |

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SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION PENSIONABLE COMPENSATION (TIER 2) FOR LAFCO

Effective August 3, 2023

| Earnings Code | Retro Earnings Code | Earnings Code Description |
|---------------|---------------------|----------------------------|
| BL2 | RBB | Bilingual – Verbal |
| BL7 | RBB | Bilingual - \$45 |
| PCB | REB | Pensionable Comp Base |
| ML2 | RLG | Longevity/Retention Pay 2% |
| MLS | RLG | Longevity/Retention Pay 2% |

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**SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
PENSIONABLE COMPENSATION (TIER 2)
FOR BARSTOW FIRE PROTECTION DISTRICT**

Effective August 3, 2023

The Board of Retirement's definition of "Pensionable Compensation" shall include the following special pay and allowances paid by the Barstow Fire Protection District:

| Earnings Code | Retro Earnings Code | Earnings Code Description |
|---------------|---------------------|---------------------------|
| BFPCB | BFRPC | Pensionable Comp Base |
| BFD16 | BFRBP | Paramedic Pay |
| BFD36 | BFRDH | Differential - Haz Mat |
| BFD37 | BFRDT | Differential - EMT Pay |
| BFD51 | BFR51 | Differential – USAR Team |

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SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 2) FOR BIG BEAR FIRE AUTHORITY

Effective August 3, 2023

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

| Earnings Code | Retro Earnings Code | Earnings Code Description |
|---------------|---------------------|-----------------------------|
| BAPCB | BARPC | Pensionable Comp Base |
| BADP | BARDP | Differential Pay |
| BAEB | BAREP | Paramedic Pay/EMS Coord Pay |
| BAIP | BARIP | Incentive Pay - Bilingual |
| BALP | BARLP | Longevity Pay |

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SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION PENSIONABLE COMPENSATION (TIER 2) FOR THE CALIFORNIA STATE ASSOCIATION OF COUNTIES

Effective August 3, 2023

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 |

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

Effective August 3, 2023

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 |

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SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION PENSIONABLE COMPENSATION (TIER 2) FOR THE CITY OF CHINO HILLS

Effective August 3, 2023

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

| Earnings Code | Retro Earnings Code | Earnings Code Description |
|---------------|---------------------|---------------------------|
| CHPCB | CHRPC | Pensionable Comp Base |
| CHBL | CHRBL | Bilingual Pay |
| CHCER | CHRCP | Certification Pay |
| CHLP | CHRLP | Longevity Pay |

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SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION PENSIONABLE COMPENSATION (TIER 2) FOR CRESTLINE SANITATION DISTRICT

Effective August 3, 2023

The Board of Retirement's definition of "Pensionable Compensation" shall include the following special pay and allowances paid by the Crestline Sanitation District:

| Earnings Code | Retro Earnings Code | Earnings Code Description |
|---------------|---------------------|---------------------------|
| CSDPCB | CSDPC | Pensionable Comp Base |
| CSDBL2 | CSDRBB | Bilingual - Verbal |
| CSDBL3 | CSDRBW | Bilingual - Written |
| CSDBL6 | CSDRB4 | Bilingual - \$40 |
| CSDDC1 | CSDRDW | Certification Diff \$0.25 |
| CSDDC2 | CSDRD2 | Certification Diff \$0.50 |
| CSDDC3 | CSDRD3 | Certification Diff \$0.30 |
| CSDDC4 | CSDRD4 | Certification Diff \$0.60 |

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**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 August 3, 2023

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 |

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**SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
PENSIONABLE COMPENSATION (TIER 2)
FOR THE LAW LIBRARY FOR SAN BERNARDINO COUNTY**

Effective August 3, 2023

The Board of Retirement's definition of "Pensionable Compensation" shall include the following special pay and allowances paid by the Law Library for San Bernardino County:

| Earnings Code | Retro Earnings Code | Earnings Code Description |
|---------------|---------------------|---------------------------|
| LLPCB | LLRPC | Pensionable Comp Base |

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**SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
PENSIONABLE COMPENSATION (TIER 2)
FOR THE MOJAVE DESERT AIR QUALITY MANAGEMENT DISTRICT**

Effective August 3, 2023

The Board of Retirement's definition of "Pensionable Compensation" shall include the following special pay and allowances paid by the Mojave Desert Air Quality Management District:

| Earnings Code | Retro Earnings Code | Earnings Code Description |
|---------------|---------------------|---|
| MAPCB | MARPC | Pensionable Comp Base |
| MABL | MARBL | Bilingual (All Units Except Management) |
| MAE2P | --- | Retro Recovery that affect Pensionable Compensation |
| MALS | MARLS | Longevity Pay |
| MANSD | MARND | Night Shift Differential |
| MARP | --- | Retro Payments that affect Pensionable Compensation |

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**SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
PENSIONABLE COMPENSATION (TIER 2)
FOR SOUTH COAST AIR QUALITY MANAGEMENT DISTRICT**

Effective August 3, 2023

The Board of Retirement's definition of "Pensionable Compensation" shall include the following special pay and allowances paid by South Coast Air Quality Management District:

| Earnings Code | Retro Earnings Code | Earnings Code Description |
|---------------|---------------------|---|
| AQPCB | AQRPC | Pensionable Comp Base |
| AQDEF | AQRDF | Shift Differential Pay |
| AQHP | AQRHP | Hazard Pay |
| AQSBB | AQRSB | Skill-Based Pay - Bilingual |
| AQSBE | AQRSE | Skill-Based Pay - Educational Degrees, Certificates, etc. |
| AQSBS | AQRSS | Skill-Based Pay - Shorthand |

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**SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
PENSIONABLE COMPENSATION (TIER 2)
FOR THE SUPERIOR COURT OF CALIFORNIA COUNTY OF SAN BERNARDINO**

Effective August 3, 2023

The Board of Retirement's definition of "Pensionable Compensation" shall include the following special pay and allowances paid by the Superior Court of California County of San Bernardino:

| Earnings Code | Retro Earnings Code | Earnings Code Description |
|---------------|---------------------|------------------------------|
| SPFP | SPRFP | Facilitation Pay |
| SPPCB | SPRPC | Pensionable Comp Base |
| SPBL | SPRBL | Bilingual – Courts |
| SPM14 | --- | Court Employee Raise 6/30/00 |
| SPRTD | SPRD3 | 3% Real Time Differential |
| SPRT6 | SPRD6 | 6% Real Time Differential |