Exhibit B: Page 1

San Bernardino County Employees Retirement Association
Summary of Changes to Pay Codes
Resolution 2026-7

	Pay Codes Reviewed								
	Earnings Code	Retro Earnings Code	Earnings Code Description	Is this a Tier I code?	Reason	Is this a Tier II code?	Reason	Employer	Bargaining Unit
1	DSA	RAS	Staff Assignment Differential[1]	Y	GC 31460 and 31461 - Pay for designated assignment that requires specialized duties. Not an in-kind payment, or compensation for work performed outside of normal working hours.	Y	GC 7522.34 - Pay for designated assignment that requires specialized duties. Payment is not a bonus, or other pay that is prohibited as pensionable compensation.	SBC	Fire Management Unit

1) Assignment Pay is included as compensation earnable and pensionable compensation when paid in accordance with the applicable Memorandum of Understanding and County Fire's internal Assignment Pay Policy, which establishes the qualifying duties and conditions under which the pay is earned.