

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

Effective September 3, 2020

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
MAALP	MAREB	Administrative Leave With Pay (Base-removed from job for investigation)
MABDP	MAREA	Blood Donation Paid Leave (Base)
MABL	MARBL	Bilingual (All Units Except Management)
MACT	MAREC	Compensation Time Taken (Base)
MAE11	MARED	Basic Hourly Rate
MAE2A	MAREE	Annual Leave-Management & Supervisory Only (Base)
MAE2C	MAREF	Administrative Leave-Exempt and Management Only (Base)
MAE2H	MAREG	Holiday Leave Pay (Base-for other than leave accrual cashout after termination)
MAE2J	MAREH	Jury Duty Leave Pay (Base)
MAE2L	MAR2L	Administrative Leave Cash Out (System Generated) E/C up to maximum annual accrual only
MAE2M	MAREI	Military Leave Pay (Base)
MAE2R	---	Retro Recovery that affect Compensation earnable
MAE2S	MAREJ	Sick Leave Pay (Base-for other than leave accrual cashout after termination)
MAE2U	MAR2U	Auto Allowance
MAE2V	MAREK	Vacation Leave Pay (Base-for other than leave accrual cashout after termination)
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

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

Effective September 3, 2020

Earnings Code	Retro Earnings Code	Earnings Code Description
MAETP	MAREL	Education and Training Paid Leave (Base)
MAFBD ³		Flexible Benefit Dollars – Excess Cash Paid ³
MAFBP²	MARFB²	Employer Paid Benefit Plan²
MALS	MARLS	Longevity Pay
MANSD	MARND	Night Shift Differential
MAOC¹	MAROC¹	On-Call¹
MAPBP	MARPB	Position Bilingual Pay (Base)
MAPL	MAREM	Personnel Leave which continues employees regular salary for exams, interviews and training (Base)
MARC	---	Retro Payments that affect Compensation earnable
MARL	MAREN	Relocation Leave (Base)
MARTC	---	Retirement Benefits Paid in Taxable Cash
MASAP	MARSA	Special Assignment Compensation
MASB¹	MARSB¹	Standby¹
MASLI	MARSI	Sick leave incentive cash out.
MATDL	MAREP	Occupational Injury - Temporary Disability Leave (Base)
MAUTA	MARUT	Uniform & Tool Allowance
MAWL	MAREQ	Witness Leave (Base)

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 MOJAVE DESERT AIR QUALITY MANAGEMENT DISTRICT**

Effective September 3, 2020

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
MAALP	MAREB	Administrative Leave With Pay (Base-removed from job for investigation)
MABDP	MAREA	Blood Donation Paid Leave (Base)
MABL	MARBL	Bilingual (All Units Except Management)
MACT	MAREC	Compensation Time Taken (Base)
MAE2J	MAREH	Jury Duty Leave Pay (Base)
MAE2M	MAREI	Military Leave Pay (Base)
MAE2P	---	Retro Recovery that affect Pensionable Compensation
MAE2S	MAREJ	Sick Leave pay (Base-for other than leave accrual cashout after termination)
MAE2V	MAREK	Vacation Leave Pay (Base-for other than leave accrual cashout after termination)
MAETP	MAREL	Education and Training Paid Leave (Base)
MALS	MARLS	Longevity Pay
MANSD	MARND	Night Shift Differential
MAPBP	MARPB	Position Bilingual Pay (Base)
MAPL	MAREM	Personnel Leave which continues employees regular salary for exams, interviews and training (Base)
MATDL	MAREP	Occupational Injury - Temporary Disability Leave (Base)
MARP	---	Retro Payments that affect Pensionable Compensation
MAWL	MAREQ	Witness Leave (Base)