

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

Effective September 3, 2020

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

<b>Earnings Code</b>	<b>Earnings Code Description</b>	<b>Retro Earnings Code</b>	<b>Retro Earnings Code Description</b>
A00	Auto Allowance	---	---
A06	Auto Allowance All	RAA	Retro Auto Allowance
BL2	Bilingual - Verbal	RBB	Retro Bilingual
BL8	Bilingual - \$50	RBB	Retro Bilingual
C00	Cell 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 - E C
CHE	Cashout Hol - Earnable Comp	RHE	Retro Cashout Hol - E C
CVE	Cashout Vac - Earnable Comp	RVE	Retro Cashout Vac - Earnable Comp
FLX <sup>3</sup>	Flexible Benefit Plan Dollars <sup>3</sup>	RFX <sup>3</sup>	Retro Flexible Benefit Crdit – Cash Paid to Member <sup>3</sup>
FOW <sup>3</sup>	FBP Opt-out/Waive Dollars <sup>3</sup>	ROW <sup>3</sup>	Retro FBP Opt-out/Waive Dollars <sup>3</sup>
M20	Miscellaneous Pay-EC	---	---
PHS	Paid Holiday - Straight Spec	RHS	Retro Paid Holiday - Straight
RTC <sup>3</sup>	Retirement - Excess Cash <sup>3</sup>	---	---
S40	4.0% Special Assignment Comp	RSA	Retro Special Assign Comp
S50	5.0% Special Assignment Comp	RSA	Retro Special Assign Comp
S75	7.5% Special Assignment Comp	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

<sup>3</sup> 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 SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION (SBCERA)**

Effective September 3, 2020

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

<b>Earnings Code</b>	<b>Retro Earnings Code</b>	<b>Earnings Code Description</b>
ECB	REB	Pensionable Comp Base