## SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 1) FOR SOUTH COAST 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 South Coast Air Quality Management District:

Earnings Code	Retro Earnings Code	Earnings Code Description	
AQECB	AQREB	Basic Hourly Rate	
AQBC <sup>3</sup>	AQRBC <sup>3</sup>	Employer Paid Benefit Cap (Excess Cash Paid to Member) <sup>3</sup>	
AQCS	AQRCS	Compensatory Time Sell Back (excludes Compensatory Time associated with overtime)	
AQD <sup>2</sup>	AQRD <sup>2</sup>	<del>Dental<sup>2</sup></del>	
AQDEF	AQRDF	Shift Differential Pay	
AQHP	AQRHP	Hazard Pay	
AQLI <sup>2</sup>	AQRLI <sup>2</sup>	Life Insurance <sup>2</sup>	
AQM <sup>2</sup>	AQRM <sup>2</sup>	Medical <sup>2</sup>	
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	
AQSP <sup>1</sup>	AQRSP <sup>1</sup>	Standby Pay <sup>1</sup>	
AQV <sup>2</sup>	AQRV <sup>2</sup>	<del>Vision<sup>2</sup></del>	
AQVS	AQRVS	Vacation Time Sell Back	
AQVTA	AQRVT	Vehicle Transition Allowance	

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Exhibit K

<sup>&</sup>lt;sup>1</sup> 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.

<sup>&</sup>lt;sup>2</sup> 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.

<sup>&</sup>lt;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 SOUTH COAST 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 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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