

SBCERA Resolution No. 2021-5

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").

Exhibit A: Page 2

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

Exhibit A: Page 3

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 July 30, 2020, 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)*.

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 July 30, 2020.

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 1st day of July 2021.

**SAN BERNARDINO COUNTY EMPLOYEES’
RETIREMENT ASSOCIATION**

By: _____
Neal Waner, 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 July 1, 2021.

Deborah S. Cherney

Exhibit A: Page 5

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

Effective July 1, 2021

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

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
ECB	Earnable 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
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

Exhibit A: Page 6

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

Effective July 1, 2021

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
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

Exhibit A: Page 7

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

Effective July 1, 2021

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
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
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
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%	---	---

Exhibit A: Page 8

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

Effective July 1, 2021

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
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
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	---	---
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
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

Exhibit A: Page 9

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

Effective July 1, 2021

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
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
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
	BG Diff-Crew Captain Not Assigned	RCD	Retro Crew Differential
D81	Dialysis Unit Differential	---	---

Exhibit A: Page 10

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

Effective July 1, 2021

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
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	---	---
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	---	---
D4C	Diff – 4N Spec ICU Certification	---	---
D4N	Diff – 4N Stroke Unit	R4S	Retro – Diff 4N Stroke Unit
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	---

Exhibit A: Page 11

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

Effective July 1, 2021

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
DBH	Diff – BehavHlth InPnt Detention	---	---
DC1	Certification Diff \$0.40	RDW	Retro Certification Diff
DC2	Certification Diff \$0.80	RDW	Retro Certification Diff
DC3	Certification Diff \$0.45	RDW	Retro Certification Diff
DC4	Certification Diff \$0.90	RDW	Retro Certification Diff
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
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
DLP	Diff – Latent Print Cert	RD1	---
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	

Exhibit A: Page 12

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

Effective July 1, 2021

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
DL5	Clinical Ladder Diff (RCP) L4-5%	RL1	
DL6	Clinical Ladder Diff (RCP) L4-7.5%	RL1	
DNA	Diff – DNA Lead	---	---
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	---
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		
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	RDO	---
DWC	Diff – Wound Care Nurse	---	---
DST	Strike Team Leader	RST	Retro Strike Team Leader

Exhibit A: Page 13

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

Effective July 1, 2021

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
DTP	Diff – Tenprint Fingerprint Cert	RD2	---
E75	7.5% Atty V Differential	RSV	Retro Exceptional Svc
---	---	RGR	Retro Earnable Comp
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	---	---
M20	Miscellaneous Pay-EC	---	---
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	---	---

Exhibit A: Page 14

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

Effective July 1, 2021

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
M53	WIC Nutr 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		
ML1	Longevity Pay 10%	RLG	Retro Longevity Pay
ML2	Longevity Pay 2%	RLG	Retro Longevity Pay
ML3	Longevity Pay 1%	RLG	Retro Longevity Pay
ML4	Longevity Pay 4%	RLG	Retro Longevity Pay
ML6	Longevity Pay 6%	RLG	Retro Longevity Pay
ML8	Longevity Pay 8%	RLG	Retro Longevity Pay
MLS	Longevity Pay 2% - NRP	RLG	Retro Longevity 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
MTC	Cash in Lieu of Benefit		
OTH	Firefighter Additional Pay	RTH	Retro Firefighter Addl Pay
PHR	Paid Holiday - MS Reported	RHR	Retro Paid Holiday MS Reported
PHS	Paid Holiday - Straight Spec	RHS	Retro Paid Holiday - Straight
PK9 ¹	Paid Canine Officer Pay ⁴	RK9 ¹	Retro Paid Canine Officer Pay ¹
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

Exhibit A: Page 15

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

Effective July 1, 2021

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
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	---	---
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

Exhibit A: Page 16

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

Effective July 1, 2021

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
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
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

Exhibit A: Page 17

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

Effective July 1, 2021

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
U16	Uniform-Boot Allowance SPO/SPS	RTU	Retro Uniform Allowance
W50	Agreement Incentive	---	---
DFI	Field Incentive Pay	RFI	---
OVS	Local 935 - Temporary Work Schedule	ROV	---
D1C D2C	Differential - Chief Plant Officer	R1C	---
DTY	Differential - Temporary Transportation	RTY	---
DTS	Telestaff Differential	RTF	Retro - Telestaff Differential

Exhibit A: Page 18

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

Effective July 1, 2021

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
D06	Lab Tech \$10/Call	---	---
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

Exhibit A: Page 19

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

Effective July 1, 2021

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
DCH	Chief Officer Coverage Pay	RCV	
DSG	Diff - Safety Offer Pay GFathr	RSO	Retro Sfty Officer Coverage
DGR	Chief Officer Coverage Pay Premium	RCV	---
DSO	Safety Officer Coverage	RSO	Retro Sfty Officer Coverage

1) Inclusion of this item is pending further review and determination pursuant to Government Code section 31461 and SBCERA 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.*

Exhibit A: Page 20

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

Effective July 1, 2021

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

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
A00	Auto Allowance	---	---
A06	Auto Allowance All	RAA	Retro Auto Allowance
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	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
PHS	Paid Holiday - Straight Spec	RHS	Retro Paid Holiday - Straight
RTC	Retirement - Excess Cash	---	---

Exhibit A: Page 21

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

Effective July 1, 2021

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

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
A00	Auto Allowance	---	---
C00	Cell Allowance	---	---
CSH	Cashout Sick – Hesperia	---	---
CVE	Cashout Vac - Earnable Comp	RVE	Retro Cashout Vac - Earnable Comp
CVH	Cashout Vac – Hesperia	---	---
RTC	Retirement - Excess Cash	---	---
S50	5.0% Special Assignment Comp	RSA	Retro Special Assign Comp

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 22

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

Effective July 1, 2021

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	---	---
BL2	Bilingual - Verbal	RBB	Retro Bilingual
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 23

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

Effective July 1, 2021

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
FLXC	Flexible Benefit Plan – Excess Cash Paid to Member		
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 24

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

Effective July 1, 2020

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 Pay 2%	RLG	Retro – Longevity 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 25

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

Effective July 1, 2021

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 26

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

Effective July 1, 2021

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	Edu Inc/Paramdc Pay/EMS Coord Pay
BAFBP	BARFB	Employer Paid Flexible Benefit Plan – Excess Cash
BAIF	BARIF	Incentive Pay (e.g. Fitness)
BAIP	BARIP	Incentive Pay (e.g. 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 27

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

Effective July 1, 2021

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 28

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

Effective July 1, 2021

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
CHFEP		Emp Pd Flex Benefit Dollars

Exhibit A: Page 29

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

Effective July 1, 2021

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	CHRBA	Boot Allowance
CHBL	CHRBL	Bilingual Pay
CHCAE	CHRAE	Cashout Admin – Earnable Comp (up to annual accrual)
CHCER	CHRCP	Certification Pay
CHCVE	CHRVE	Cashout Vac – Earnable Comp (up to annual accrual)
CHFBO		Flexible Benefit Opt-Out – Cash to Member
CHFBE		Flexible Benefit – Excess Cash to Member
CHRTC	--	Retirement Excess Cash
CHSAP	CHRSA	Special Assignment Pay
CHSLI	CHRSL	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
CHFBP	CHREFX	Employer Paid Flexible Benefit Dollars – 3rd Party Premium
CHOC	CHR24	On-Call Pay-Employees assigned to 24 hour On-Call Duty
CH OCD	CHROC	On-Call Differential for specific supervisory classes
BBFBP		Emp Paid Flexible Benefit Plan
BPFLX		Flexible Benefit Plan Dollars
FLX	REFX	Flexible Benefit Plan Dollars
ILFLX		Flexible Benefit Plan Dollars
SBFLX		Flexible Benefit Plan Dollars
BPOC	ROC	On-Call
BFOC		On-Call

Exhibit A: Page 30

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

Effective July 1, 2021

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
CSDOC1	CSDROC	On Call
CSDOC6	CSDRC5	On Call \$3.50
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	CSDRFX	Flexible Benefit Plan Dollars – Excess Cash Paid to Member
BFCB1		Call Back - 2xs Base Pay Rate
BFOC1		On Call
MAOC		On Call

Exhibit A: Page 31

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

Effective February 4, 2021

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	GSDROC	On-Call
BFSY1		Standby
HPSY1		Standby
1218		Standby
C07		On-Call
1219		On-Call
SY1		Standby

Exhibit A: Page 32

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

Effective July 1, 2021

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 33

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

Effective July 1, 2021

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.

Exhibit A: Page 34

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

Effective July 1, 2021

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
MAETP	MAREL	Education and Training Paid Leave (Base)
MAFBD		Flexible Benefit Dollars – Excess Cash Paid
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)

Exhibit A: Page 35

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

Effective July 1, 2021

Earnings Code	Retro Earnings Code	Earnings Code Description
MARC	---	Retro Payments that affect Compensation earnable
MARL	MAREN	Relocation Leave (Base)
MARTC	---	Retirement Benefits Paid in Taxable Cash
MASAP	MARSA	Special Assignment Compensation
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)

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	MARFB	Employer Paid Benefit Plan
FLX		Employer Paid Benefit Plan
ILFLX		Employer Paid Benefit Plan
LAFLX		Employer Paid Benefit Plan

Exhibit A: Page 36

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

Effective July 1, 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	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

Exhibit A: Page 37

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

Effective July 1, 2021

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
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
SPSA15	SPRS15	13.5% Special Assignment Comp

Exhibit A: Page 38

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

Effective July 1, 2021

Earnings Code	Retro Earnings Code	Earnings Code Description
SPSA16	SPRS16	14.5% Special Assignment Comp
SPSA17	SPRS17	15.0% Special Assignment Comp
SPSA18	SPRS18	4.0% Special Assignment Comp
SPTMA SPVRI	SPRTM SPRVRI	Tuition & Membership Allowance 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	SPRFX	Flexible Benefit Plan Dollars

Exhibit A: Page 39

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

Effective July 1, 2021

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
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
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

Exhibit A: Page 40

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

Effective July 1, 2021

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
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
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
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

Exhibit A: Page 41

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

Effective July 1, 2021

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
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
D49	Desert/Mountain Region Diff	R49	Retro Diff Desert/Mtn Region
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 Diff
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

Exhibit A: Page 42

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

Effective July 1, 2021

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
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		
D4C	Diff – 4N Spec ICU Certification	---	---
D4N	Diff – 4N Stroke Unit	R4S	Retro – Diff 4N Stroke Unit
DAC	Diff Assign CA Dept of Corrs	RAR	Retro - Diff Assign CA DC & R
DAD	Diff – Admissions Nurse	---	---
DAS	ASE Cert 2	R97	---

Exhibit A: Page 43

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

Effective July 1, 2021

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
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
DFC	Differential – Field Commander	RFC	Retro – Differential Field Commander
DEC	Diff – EPIC 2.5%	RE1	Retro Diff – EPIC
DEL	Diff – EPIC 4%	RE1	Retro Diff – EPIC
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	
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	---	---

Exhibit A: Page 44

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

Effective July 1, 2021

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
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	---
DPC	Payroll Certification	RPC	Retro Payroll Certification
DRP	Diff – Resp Crit Care 5%	RRC	Retro – Diff Crit Care 5%
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		
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 AmbOpers	RTF	
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.	RTO	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	---	---
MCA	BG Stipend – Class A Lic		
ML1	Longevity Pay 10%	RLG	Retro Longevity Pay
ML2	Longevity Pay 2%	RLG	Retro Longevity Pay
ML3	Longevity Pay 1%	RLG	Retro Longevity Pay

Exhibit A: Page 45

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

Effective July 1, 2021

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
ML4	Longevity Pay 4%	RLG	Retro Longevity Pay
ML6	Longevity Pay 6%	RLG	Retro Longevity Pay
ML8	Longevity Pay 8%	RLG	Retro Longevity 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
M57	Diff – Paramedic Pay (Grandfathered)		
OTH	Firefighter Additional Pay	RTH	Retro Firefighter Additional Pay

Exhibit A: Page 46

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

Effective July 1, 2021

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

Earnings Code	Retro Earnings Code	Earnings Code Description
PCB	RPC	Pensionable Comp Base

Exhibit A: Page 47

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

Effective July 1, 2021

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

Exhibit A: Page 48

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

Effective July 1, 2021

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
ECB BL2	REB	Pensionable Comp Base Bilingual

Exhibit A: Page 49

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

Effective July 1, 2021

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

Exhibit A: Page 50

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

Effective July 1, 2021

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

Exhibit A: Page 51

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

Effective July 1, 2021

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	Edu Inc/Paramdc Pay/EMS Coord Pay
BAIP	BARIP	Incentive Pay (e.g. Bilingual)
BALP	BARLP	Longevity Pay

Exhibit A: Page 52

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

Effective July 1, 2021

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

Exhibit A: Page 53

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

Effective July 1, 2021

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

Exhibit A: Page 54

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

Effective July 1, 2021

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	CHRCE	Certification Pay

Exhibit A: Page 55

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

Effective July 1, 2021

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

Exhibit A: Page 56

**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 July 1, 2021

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

Exhibit A: Page 57

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

Effective July 1, 2021

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

Exhibit A: Page 58

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

Effective July 1, 2021

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)

Exhibit A: Page 59

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

Effective July 1, 2021

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

Exhibit A: Page 60

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

Effective July 1, 2021

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