

Exhibit B: Page 1

**San Bernardino County Employees Retirement Association
Summary of Changes to Pay Codes
Resolution 2024-2**

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	
1	DM3	R42	Mechanic I Certification Differential	Y	GC 31461 - Paid to all members of the same grade or class. Not for overtime or in-kind payment.	Y	GC 7522.34 - Paid to all members of the same grade or class. Not a bonus or any other restricted compensation.	County
2	DM4	R42	Mechanic II Certification Differential	Y	GC 31461 - Paid to all members of the same grade or class. Not for overtime or in-kind payment.	Y	GC 7522.34 - Paid to all members of the same grade or class. Not a bonus or any other restricted compensation.	County
3	DAE	R97	Automotive Service Excellence Cert Diff	Y	GC 31461 - Paid to all members of the same grade or class. Not for overtime or in-kind payment.	Y	GC 7522.34 - Paid to all members of the same grade or class. Not a bonus or any other restricted compensation.	County
4	CVS		Cashout Vacation SEBA	Y	GC 31461 - Paid to all members of the same grade or class. Not for overtime or in-kind payment.	N	GC 7522.34 (c)(10) - Payment characterized as a bonus. Bonus payments are not included in pensionable compensation	County

Pay Code and Name Changes								
Earnings Code	Retro Earnings Code	Earnings Code Description	Is this a Tier I code?	Reason	Is this a Tier II code?	Reason	Reporting Agency	
1	OCD		On-Call Resident Deputy	Y	EMACS requested pay code change from OCRD to OCD for reporting purposes.	N		County

Other Changes								
Earnings Code	Retro Earnings Code	Earnings Code Description	Is this a Tier I code?	Reason	Is this a Tier II code?	Reason	Reporting Agency	
1	DWC	RWC	Diff-Wound Care Nurse	Y	Add retro code RWC for DWC that was previously approved 3/2018	Y	Add retro code RWC for DWC that was previously approved 3/2018	County