

Exhibit B: Page 1

San Bernardino County Employees Retirement Association Summary of Changes to Pay Codes Resolution 2025-4

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 DHM		Diff - Haz Mat Handling	Y	GC 31461 - Paid to similarly situated employees as cash on regular hours worked. Not an in-kind payment, or compensation for work performed outside of normal working hours.	Y	GC 7522.34 - Paid to similarly situated employees as cash on regular hours worked. Payment is not a bonus, or other pay that is prohibited as pensionable compensation.	County

Pay Codes Removed							
Earnings Code	Retro Earnings Code	Earnings Code Description	Is this a Tier I code?		Is this a Tier II code?		Reporting Agency
1 S75	RSA	7.5% Special Assignment Comp	Y	SAC is not offered under current employment contract.	N		SBCERA
2 SX3	RSA	7.5% Spec Assign Comp EXM Unit	Y	SAC is not offered under current employment contract.	N		SBCERA
3 C12	RDM	Weekend CNT Diff - \$3.00	N		N	Pay code removed in Board Resolutions 2020-5, 2020-6, and 2020-9	County
4 M49		Misc Pay Non Discretion	N	Undefined miscellaneous pay code - remove from resolution	N	Undefined miscellaneous pay code - remove from resolution	County

Pay Code and Name Changes							
Earnings Code	Retro Earnings Code	Earnings Code Description	Is this a Tier I code?		Is this a Tier II code?		Reporting Agency
1 BL8	RBB	Bilingual	Y	Name change from Bilingual - \$50 to Bilingual	Y	Name change from Bilingual - \$50 to Bilingual	SBCERA
2 M20		Bonus - EC	Y	Name change from Miscellaneous Pay-EC to Bonus - EC	N		SBCERA
3 D22	REU	Associate Sup/Dispatcher 5%	Y	Name change from ESU 5% Out of Class	N		County
4 D4S	R4S	4N Stroke Unit Differential	Y	Pay code requested as D4S but added to resolution as D4N	Y	Pay code requested as D4S but added to resolution as D4N	County
5 DAI	RD9	Diff AI Certified Planner	Y	Pay code name change from DCP requested on Resolution 2019-4	Y	Pay code name change from DCP requested on Resolution 2019-4	County
6 DFU		Diff - Crew Foreman Not Assigned	Y	Pay code requested as DFU but added to resolution as DGH	Y	Pay code requested as DFU but added to resolution as DCH	County
7 Earnable Comp	REB	Earnable Comp	Y	Pay code name change from ECB - EMACS uses same base pay code "Earnable Comp" for tier 1 and tier 2. Aligning pay code resolution to employer reporting.	Y	Pay code name change from PCB - EMACS uses same base pay code "Earnable Comp" for tier 1 and tier 2. Aligning pay code resolution to employer reporting.	County, CONFIRE, LAFCO, SBCTA

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Resolution 2025-4

Other Changes							
	Earnings Code	Retro Earnings Code	Earnings Code Description	Is this a Tier I code?		Is this a Tier II code?	Reporting Agency
1	A01	RAA	Auto Allowance Other \$276.92	Y	Pay code was removed in 2015 as not used per employer. Adding pay code back to the resolution as it was not terminated in PG and ER is currently using it.	N	County
2	DTA	RTF	BG Diff Tele Staff AmbOps	Y	Pay code approved on Resolution 2021-5 but is missing from current resolution	Y	County