

# Exhibit B: Page 1

**San Bernardino County Employees Retirement Association  
Summary of Changes to Pay Codes  
Resolution 2026-4**

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	Bargaining Unit
1 BDFDF2C		Firefighter II Certification	Y	GC 31460 and 31461 - Payment made to all employees in the same grade or class and is not excluded under section 31461(b).	Y	GC 7522.34 - Paid to all employees in same grade or class for services rendered on a full-time basis during normal working hours and is not excluded under section 7522.34.	BFPD	BFPD
2 BFDEOC		Equipment Operator/Driver (1A/1B) Certificate	Y	GC 31460 and 31461 - Payment made to all employees in the same grade or class and is not excluded under section 31461(b).	Y	GC 7522.34 - Paid to all employees in same grade or class for services rendered on a full-time basis during normal working hours and is not excluded under section 7522.34.	BFPD	BFPD
3 BFDCOC		Company Officers Certification	Y	GC 31460 and 31461 - Payment made to all employees in the same grade or class and is not excluded under section 31461(b).	Y	GC 7522.34 - Paid to all employees in same grade or class for services rendered on a full-time basis during normal working hours and is not excluded under section 7522.34.	BFPD	BFPD
4 BFBLO		Bilingual	Y	GC 31460 and 31461 - Payment made to similarly situated employees in the same grade or class and is not excluded under section 31461(b).	Y	GC 7522.34 - Paid to similarly situated employees in same grade or class for services rendered during normal working hours and is not excluded under section 7522.34.	BFPD	BFPD
5 PK1		Paid Canine Assignment Pay	N	GC 31461(b)(3) - Payment is for duties performed outside of normal business hours.	N	GC 7522.34(c)(6) - Payment is for additional services performed outside of normal working hours.	County	Ambulance Operators (AOU)

Other Pay Code Inquiries and Changes								
Earnings Code	Retro Earnings Code	Earnings Code Description	Is this a Tier I code?		Is this a Tier II code?		Reporting Agency	Bargaining Unit
1 DE6 <sup>1</sup>		Lab Tech Night Differential	N	Remove DE6 from pay code resolution. DE6 was created for any lab tech who worked in residence at ARMC on a weekend graveyard shift as part of their normal working hours. Later, HR confirmed lab tech differentials are paid D06 for those services, in addition to working their separate normal required shifts. Pay code has not been used by ER.	N		County	General

1) Exclusion of D06 was approved under SBCERA Board Resolution 2026-3 on March 5, 2026.