

**SBCERA Resolution No. 2026-4**

**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**, the BOARD determines the includability or excludability of particular paycodes for *compensation earnable* and *pensionable compensation* based on the work associated with those paycodes, not with the label assigned to those paycodes;

## Exhibit A: Page 2

**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").

**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.

## Exhibit A: Page 3

**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

**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 April 2, 2026, 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) and the separate Exhibit B – Summary of Changes to Pay Codes.*

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 April 2, 2026.

This resolution supplements Resolutions 2020-5, 2020-6, 2020-7, ~~and 2020-9~~, and 2026-3 and supersedes any previous resolutions for employer pay codes of employee compensation.

**Exhibit A: Page 4**

**IN WITNESS WHEREOF**, the above Resolution for SBCERA is hereby adopted by the BOARD on this 2<sup>nd</sup> day of April 2026.

**SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION**

By: \_\_\_\_\_  
Jean-Rene Basle, Chair

\* \* \* \* \*

STATE OF CALIFORNIA                    )  
  )     ss.  
COUNTY OF SAN BERNARDINO        )

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 April 2, 2026.

\_\_\_\_\_  
Deborah S. Cherney

## Exhibit A: Page 5

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

Effective April 2, 2026

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

<b>Earnings Code</b>	<b>Earnings Code Description</b>	<b>Retro Earnings Code</b>	<b>Retro Earnings Code Description</b>
Earnable Comp	Earnable Comp Base	REB	Retro Earnable 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
2FN	Evening Shift Paid Leave	R2N	Retro Shift2 Non Prod/Pd Leave
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
2JN	Shift 2 Diff Pd Leave – Supv Nurses		
2JW	Shift 2 Diff – Worked – Supv Nurses		
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
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
3FN	Night Shift Paid Leave	R3N	Retro Shift3 Non Prod/Pd Leave
3FW	Shift 3 Differential - Worked F	R3W	Retro Shift3 Non Prod/Worked

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

Effective April 2, 2026

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
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
3JN	Shift 2 Diff Pd Leave – Supv Nurses		
3JW	Shift 2 Diff – Worked – Supv Nurses		
3RW	Professional Group - ARC Shift Pay: \$1.75/hr	R3W	Retro Shift3 Non Prod/Worked
A00	Auto Allowance	RAA	Retro Auto Allowance
A01	Auto Allowance Other \$276.92	RAA	Retro 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
A08	Auto Allowance	RAA	Retro Auto Allowance
BL0	Bilingual - Contract	RBB	Retro Bilingual
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
BLV	Bilingual Verbal	RBB	Retro Bilingual
BLW	Bilingual Written	RBB	Retro Bilingual
BN2	Bilingual - Prorated Verbal	RBB	Retro Bilingual
BN3	Bilingual - Prorated Written	RBB	Retro Bilingual

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

Effective April 2, 2026

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
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
C20	Cell Allowance	RCE	Retro Cell 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	RPE	Retro Cashout PTO
CVE	Cashout Vac - Earnable Comp	RVE	Retro Cashout Vac - Earnable Comp
CVS	Cashout Vacation SEBA		
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%	---	---
D1C/D2C	Differential - Chief Plant Officer	R1C	---
D21	BG Diff - Household Haz Waste	RHZ	Retro House Haz Waste
D22	Associate Sup/Dispatcher 5%	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
D2A	Associate Sup/Dispatcher 2.5%		
D30	Gen Main Mechanic JuvDet	RMM	Retro Gen Main Mechanic JuvDet
D31	High Voltage	---	---

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

Effective April 2, 2026

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
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
D38	Atty Special Duty Pay	---	---
D39	Coroner Recovery Team	R39	Retro Coroner Recovery Team
D40	Lead/Director	---	---
D41	Mechanic I Certification Differential	R41	Retro Fire Mechanics Diff I
D42	Mechanic II Certification Differential	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
D4C	Diff – 4N Spec ICU Certification	---	---
D4S	Diff – 4N Stroke Unit	R4S	Retro – Diff 4N Stroke Unit
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
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

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

Effective April 2, 2026

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
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
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
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	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	---	---
D99	Chief Plant Operator Diff	R99	Retro – Chief Plant Operator Differential
DAC	Diff Assign CA Dept of Corrs	RAR	Retro - Diff Assign CA DC & R
DAD	Diff – Admissions Nurse	---	---

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

Effective April 2, 2026

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
DAE	Automotive Service Excellence Cert Diff	R97	Retro – Diff Auto Serv Excellence Cert
DAI	Diff – American Institute of Cert Planners	RD9	---
DAP	Arson/Bomb Hazard Pay No PC	RAP	Retro Arson/Bomb Haz Pay
DAS	ASE Cert 2	R97	Retro – Diff Auto Serv Excellence Cert
DBC	Diff – Board Cert Contract Psych	R88	Board Certified Psychiatrist Diff
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
DCB	Correctional Certification Differential		
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		
DCO	Department Coordination Differential		
DCS	Diff – Adv Cardiac Life Sup Cert	RLS	Retro – Diff Adv Cardiac Life Sup Cert
<del>DE6</del>	<del>Lab Tech Night Differential</del>		
DEC	Diff – EPIC 2.5%	RE1	Retro Diff – EPIC
DEL	Diff – EPIC 4%	RE1	Retro Diff – EPIC
DF2	Field Incentive Pay 7.5%	RFI	Retro Field Incentive Pay
DF3	Fleet Tech Auto Excellence Cert Diff		
DFA	BG Diff – Field Trng Offcr AmOpr	R55	Retro Diff Field Training Officer
DFC	Differential – Field Commander	RFC	Retro – Diff Field Commander
DFI	Field Incentive Pay	RFI	---
DFL	Correctional Floating Differential		
DFM	In-Flight Maintenance Pay	RFM	Retro – In-Flight Maintenance Pay
DFP	Diff – Fire Chief Cert Pay	RFP	Retro Fire Chief Cert Pay
DFT	Differential – FTO	RFT	Retro – Differential FTO
DFU	Diff – Crew Foreman Unassigned		

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

Effective April 2, 2026

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
DG4	PSD Teacher I/II	RDG	Retro PSD Teacher I/II
DHC	PWHEC Diff	RHC	Retro – PWHEC Diff
DHM	Diff – Haz Mat Handling	---	---
DHP	Diff – Correctional Cert	RD4	---
DHR	Human Res Officer ARMC	RHO	Retro Human Res Officer ARMC
DL1	Clinical Ladder Diff (RCP) L2-2.5%	RLC	Retro-Clinical Ladder Diff (RCP)
DL2	Clinical Ladder Diff (RCP) L3-2.5%	RLC	Retro-Clinical Ladder Diff (RCP)
DL3	Clinical Ladder Diff (RCP) L3-5%	RLC	Retro-Clinical Ladder Diff (RCP)
DL4	Clinical Ladder Diff (RCP) L4-2.5%	RLC	Retro-Clinical Ladder Diff (RCP)
DL5	Clinical Ladder Diff (RCP) L4-5%	RLC	Retro-Clinical Ladder Diff (RCP)
DL6	Clinical Ladder Diff (RCP) L4-7.5%	RLC	Retro-Clinical Ladder Diff (RCP)
DLP	Diff – Latent Print Cert	RD1	---
DLR	Law Enforcement Retention Incentive Pay	RLR	Retro – Law Enforcement Retention Incentive Pay
DN1	Nurses Clinical Ladder 1		
DN2	Nurses Clinical Ladder 2		
DN3	Nurses Clinical Ladder 3		
DNA	Diff – DNA Lead	---	---
DNC	ARMC National Cert Pay	RNC	Retro ARMC National Cert Pay
DOR	Service Coordinator Differential	RDC	Retro Diff Charge Nurse
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	---
DPB	Probation Care Coordinator Differential		
DPC	Payroll Certification	RPC	Retro Payroll Certification
DPP	Preceptor Pay	RDX	Retro Preceptor Pay
DPR	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		

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

Effective April 2, 2026

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
DR5	Diff – Retention Incentive COV PD5		
DRA	Correctional Remote Assignment Differential	RRA	Retro – Correctional Remote Assignment Differential
DRE	Remote Assignment Differential	RRD	Retro – Remote Assignment Differential
DRI	Diff – Retention Incentive COV		
DRP	Diff – Resp Crit Care 5%	RRC	Retro – Diff Crit Care 5%
DRT	Diff – Comm Crisis Resp Team	RD8	---
DRU	Diff Comm Crisis Response Team	RD8	Retro Diff Comm Crisis Response Team
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	---
DSM	LT/DA Comm Assignment Pay	RAS	Retro LT/DA Comm Assignment Pay
DST	Strike Team Leader	RST	Retro Strike Team Leader
DT1	Field Training Officer Diff		
DTA	Telestaff Diff – AmbOps		
DTC	Differential – Defensive Tactics/Range	RD5	Retro – Diff Defensive Tactics/Range
DTO	Corrections Training Officer	RT1	Retro Corrections Training Officer
DTP	Diff – Tenprint Fingerprint Cert	RD2	---
DTS	Telestaff Differential	RTF	Retro – Telestaff Differential
DTY	Differential – Temporary Transportation	RTY	---
DWC	Diff – Wound Care Nurse	RWC	Retro – 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
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)	---	---

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

Effective April 2, 2026

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
M11	SFM Education Incentive	---	---
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
M50	BG Stipend - Paramedic Pay	RPP	Retro - Paramedic Pay Stipend
M51	Safety Equip Stipend - SPO/SPS	---	---
M52	CPA Stipend	---	---
M53	WIC Nutrnl Asst Cert Allowance	---	---
M54	Professional Engineer Bonus	---	---
M55	Remote Assignment Incentive	---	---
M56	Misc Stipulated Award	---	---
M57	Diff – Paramedic Pay (Grandfathered)		
M60	Class A Bonus		
M61	MICN Cert Pay Lump Sum		
MCA	BG Stipend – Class A Lic		
MCH	Chemotherapy Cert Diff		
MCP	COVID Bonus		COVID Premium Pay Bonus
MER	Emergency Response Lump Sum		
ML1	Longevity Pay 10%	RLG	Retro Longevity Pay
ML2	Longevity/Retention Pay 2%	RLG	Retro Longevity/Retention Pay
ML3	Longevity Pay 1%	RLG	Retro Longevity/Retention Pay
ML4	Longevity Pay 4%	RLG	Retro Longevity/Retention Pay
ML5	Longevity Pay 3%	RLG	Retro Longevity/Retention Pay
ML6	Longevity Pay 6%	RLG	Retro Longevity/Retention Pay
ML8	Longevity Pay 8%	RLG	Retro Longevity/Retention Pay
MLS	Longevity/Retention Pay 2% - NRP	RLG	Retro Longevity/Retention Pay
MNR	Nurses Retention Bonus		

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

Effective April 2, 2026

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
MPD	PSD Retention Bonus		
MPL	PSD Lump Sum		
MRB	Retention Bonus		
MSL	Salary Lump Sum Bonus		
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		
OCD/OCRD <sup>1</sup>	On Call – Resident Deputy		
OTH	Firefighter Additional Pay	RTH	Retro Firefighter Addl Pay
OVS	Local 935 – Temporary Work Schedule	ROV	---
PHR	Paid Holiday - MS Reported	RHR	Retro Paid Holiday MS Reported
PHS	Paid Holiday - Straight Spec	RHS	Retro Paid Holiday - Straight
RTC	Retirement - Excess Cash	RGR	Retro 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
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

## Exhibit A: Page 15

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

Effective April 2, 2026

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
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
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
U16	Uniform-Boot Allowance SPO/SPS	RTU	Retro Uniform Allowance
U17	Uniform Allowance	RTU	Retro Uniform Allowance
W50	Agreement Incentive	---	---

## Exhibit A: Page 16

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

Effective April 2, 2026

1) At the Board meeting on February 3, 2022, the Board of Retirement approved and adopted the recommendation from the hearing officer regarding Sheriff's Residential and Rural Crime Deputies to include On-Call Safety Pay in Compensation Earnable. The employer has requested a separate pay code to differentiate the on-call pay for Residential Deputies (OCRD) from the traditional on-call pay (OC4) prohibited under Alameda and Government Code § 31461.

**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
<del>D06</del>	<del>Lab Tech \$10/Call</del>	---	---
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

## Exhibit A: Page 17

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

Effective April 2, 2026

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
DCH	Chief Officer Coverage Pay	RCV	
DSG	Diff - Safety Offcr Pay GFathr	RSO	Retro Sfty Officer Coverage
DCR	Chief Officer Coverage Pay Premium	RCV	---
DSO	Safety Officer Coverage	RSO	Retro Sfty Officer Coverage
PK9	Paid Canine Officer Pay	RK9	Retro Paid Canine Officer Pay

The item below is excluded from this Exhibit based upon additional information obtained from the employer on October 23, 2024. The work associated with this pay code is a form of overtime as represented by additional information provided by the employer. The Board's policy in interpreting the laws is that overtime, regardless of how paid (i.e. piecemeal), is not Compensation Earnable.

Excluded Earnings Code	Excluded Earnings Code Description	Excluded Retro Earnings Code	Excluded Retro Earnings Code Description
D06	Lab Tech \$10/Call	---	---

**The items below have been excluded from this Exhibit pursuant to Government Code section 31461 and Board Resolutions 2026-3, 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
D06	Lab Tech \$10/Call	---	---
DE6	Lab Tech Night Differential		

## Exhibit A: Page 18

### SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 1) FOR CONSOLIDATED FIRE AGENCIES (CONFIRE)

Effective April 2, 2026

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

<b>Earnings Code</b>	<b>Earnings Code Description</b>	<b>Retro Earnings Code</b>	<b>Retro Earnings Code Description</b>
Earnable Comp	Earnable Comp Base	REB	Retro Earnable Comp Base
2DN	Shift 2 Differential Pd Leave	R2N	Retro Shift2 Non Prod/Pd Leave
2DW	Shift 2 Differential Worked	R2W	Retro Shift2 Non Prod/Worked
2SW <sup>1</sup>	Night Shift Differential	R2W	Retro Night Shift Differential
3DN	Shift 3 Differential Pd Leave	R3N	Retro Shift3 Non Prod/Pd Leave
3DW	Shift 3 Differential Worked	R3W	Retro Shift3 Non Prod/Worked
3SW <sup>1</sup>	Night Shift Differential	R3W	Retro Night Shift Differential
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
CPE	Cashout – Paid Time Off Leave	RPE	Retro Cashout PTO
CVE	Cashout Vac - Earnable Comp	RVE	Retro Cashout Vac - Earnable Comp
D22	Associate Sup/Dispatcher 5%		
D2A	Associate Sup/Dispatcher 2.5%		
D60	BG Diff-Shift Trainer		
FOW	FBP Opt-out/Waive Dollars	ROW	Retro FBP Opt-out/Waive Dollars
M62	Center Accreditation Bonus		
ML2	Longevity/Retention Pay 2%	RLG	Retro Longevity/Retention Pay
ML3	Longevity/Retention Pay 1%	RLG	Retro Longevity/Retention Pay
ML5	Longevity/Retention 3%	RLG	Retro Longevity/Retention Pay
MLS	Longevity/Retention Pay 2% - NRP	RLG	Retro Longevity/Retention Pay
MRB	Retention Bonus		
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
S45	4.5% Special Assignment Comp	RSA	Retro Special Assign Comp

## Exhibit A: Page 19

### SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 1) FOR CONSOLIDATED FIRE AGENCIES (CONFIRE) (CONTINUED)

Effective April 2, 2026

<b>Earnings Code</b>	<b>Earnings Code Description</b>	<b>Retro Earnings Code</b>	<b>Retro Earnings Code Description</b>
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

1) 2SW and 3SW - Night Shift Differential as defined under the CONFIRE General MOU is includable as earnable compensation for those who are regularly scheduled for the night shift, which are between the hours of 5:00 p.m. and 7:00 a.m.

## Exhibit A: Page 20

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

Effective April 2, 2026

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

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
A00	Auto Allowance	---	---
C00	Cell Allowance	---	---
CSH	Cashout Sick – Hesperia	---	---
CVH	Cashout Vac – Hesperia	---	---
RTC	Retirement - Excess Cash	---	---
S50	5.0% Special Assignment Comp	RSA	Retro Special Assign Comp
ECB	Base Pay – Tier I	REB	Retro – Base Pay

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 21

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

Effective April 2, 2026

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

<b>Earnings Code</b>	<b>Earnings Code Description</b>	<b>Retro Earnings Code</b>	<b>Retro Earnings Code Description</b>
ECB	Earnable Comp Base	REB	Retro – Earnable Comp Base
A00	Auto Allowance	---	---
BL8	Bilingual	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	Bonus - EC	---	---
RTC	Retirement - Excess Cash	---	---

## Exhibit A: Page 22

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

Effective April 2, 2026

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
Earnable Comp	Earnable Comp	REB	Retro Earnable Comp
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
FLA	Flexible Benefit – Excess Cash Paid to Member	RXA	Retro – Flexible Benefit - Cash
I00	Internet Allowance		
L01	Personal Computer Allowance		
ML2	Longevity Pay 2%	RLG	Retro – Longevity Pay 2%
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.

<b>Excluded</b> Earnings Code	<b>Excluded</b> Earnings Code Description	<b>Excluded</b> Retro Earnings Code	<b>Excluded</b> Retro Earnings Code Description
FL1	<del>Flex - Manual Pay</del>	---	---
FLX	<del>Flexible Benefit Plan Dollars</del>	RFX	<del>Retro Flexible Benefit Credit</del>

## Exhibit A: Page 23

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

Effective April 2, 2026

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
Earnable Comp	Earnable Comp	REB	Retro Earnable Comp
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/Retention Pay 2%	RLG	Retro – Longevity/Retention Pay
MLS	Longevity/Retention Pay 2%	RLG	Retro – Longevity/Retention Pay
RTC	Retirement - Excess Cash	---	---
W50	Agreement Incentive		
ML5	Longevity/Retention Pay 3%	RLG	Retro – Longevity/Retention Pay

**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	<del>Flexible Benefit Plan Dollars</del>		
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## Exhibit A: Page 24

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

Effective April 2, 2026

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
BFDF2C		Firefighter II Certification
BFDEOC		Equipment Operator/Driver (1A/1B) Certificate
BFDCOC		Company Officers Certification

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	<del>Empl Group Ins-Emp Pd Med/Den</del>		
BFMED	<del>Empl Pd Med/Dent Ins Prem</del>		
LLIP	<del>Emp Pd Med and Dent Ins Prem</del>		

## Exhibit A: Page 25

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

Effective April 2, 2026

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	Paramedic Pay/EMS Coord Pay
BAFBP	BARFB	Employer Paid Flexible Benefit Plan – Excess Cash
BAIE	BARIE	Incentive Pay - Education
BAIF	BARIF	Incentive Pay - Fitness
BAIP	BARIP	Incentive Pay - 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 26

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

Effective April 2, 2026

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 27

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

Effective April 2, 2026

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
<del>BBFBP</del>	<del>BBRFB</del>	<del>Employer Paid Flexible Benefit Plan; Alternative Insurance Benefit Program</del>
<del>BBEFB</del>	<del>BBREF</del>	<del>Employer Paid Flexible Benefit – Excess Cash Paid to Member</del>
<del>BBSB</del>	<del>BBRSB</del>	<del>Stand-By Pay</del>
<del>BPSY1</del>		<del>Standby</del>
<del>MASB</del>		<del>Standby</del>
<del>HPSY</del>		<del>Standby</del>
<del>BFSY</del>		<del>Standby</del>
<del>FLX</del>		<del>Flexible Benefit Plan Dollars</del>
<del>BPFLX</del>		<del>Flexible Benefit Plan Dollars</del>
<del>ILFLX</del>		<del>Flexible Benefit Plan Dollars</del>
<del>CHFEBP</del>		<del>Emp-Pd Flex Benefit Dollars</del>

## Exhibit A: Page 28

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

Effective April 2, 2026

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
CHBP	CHRBP	Base Pay
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	CHRFBO	Flexible Benefit Opt-Out – Cash to Member
CHFBE	CHRFBE	Flexible Benefit – Excess Cash to Member
CHLP	CHRLP	Longevity Pay
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
<del>CHFBP</del>	<del>CHREFX</del>	<del>Employer Paid Flexible Benefit Dollars – 3<sup>rd</sup> Party Premium</del>
<del>CHOC</del>	<del>CHR24</del>	<del>On-Call Pay-Employees assigned to 24 hour On-Call Duty</del>
<del>CHOCD</del>	<del>CHROC</del>	<del>On-Call Differential for specific supervisory classes</del>
<del>BBFBP</del>		<del>Emp Paid Flexible Benefit Plan</del>
<del>BPFLX</del>		<del>Flexible Benefit Plan Dollars</del>
<del>FLX</del>	<del>REFX</del>	<del>Flexible Benefit Plan Dollars</del>
<del>ILFLX</del>		<del>Flexible Benefit Plan Dollars</del>
<del>SBFLX</del>		<del>Flexible Benefit Plan Dollars</del>
<del>BPOC</del>	<del>ROC</del>	<del>On-Call</del>
<del>BFOC</del>		<del>On-Call</del>

## Exhibit A: Page 29

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

Effective April 2, 2026

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
CSDPHS	CSDRHS	Paid Holiday Straight
CSDRBR	---	Base Rate of Pay Change
CSDRGR	---	Earnable Comp
CSDRTC	---	Excess Retirement Cash
CDSLCO		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.

<b>Excluded</b> Earnings Code	<b>Excluded</b> Retro Earnings Code	<b>Excluded</b> Earnings Code Description
<del>CSDC07</del>	<del>CSDRCB</del>	<del>Call Back</del>
<del>CSDSY1</del>	<del>CSDRSB</del>	<del>Standby</del>
<del>SY6</del>	<del>RY6</del>	<del>Standby Minimum Wage</del>
<del>CSDFLX</del>	<del>CSDRFX</del>	<del>Flexible Benefit Plan Dollars – Excess Cash Paid to Member</del>
<del>BFCB1</del>		<del>Call Back - 2xs Base Pay Rate</del>
<del>BFOC1</del>		<del>On Call</del>
<del>MAOC</del>		<del>On Call</del>

## Exhibit A: Page 30

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

Effective April 2, 2026

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.

<b>Excluded Earnings Code</b>	<b>Excluded Retro Earnings Code</b>	<b>Excluded Earnings Code Description</b>
OC1	CSDROC	On-Call
BFSY1		Standby
HPSY1		Standby
1218		Standby
C07		On-Call
1219		On-Call
SY1		Standby
CSDOC1	CSDROC	On-Call
CSDOC6	CSDRC5	On-Call \$3.50

## Exhibit A: Page 31

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

Effective April 2, 2026

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
BBFBE		Flexible Benefit Plan – Excess Cash to Member
BBFBO		Flexible Benefit Plan Opt-Out – 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)
CELLP		Cell Phone Allowance

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 32

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

Effective April 2, 2026

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.

<b>Excluded Earnings Code</b>	<b>Excluded Retro Earnings Code</b>	<b>Excluded Earnings Code Description</b>
LLIP	LLRIP	Employer Paid Medical and Dental Insurance Premiums

## Exhibit A: Page 33

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

Effective April 2, 2026

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
MABL	MARBL	Bilingual (All Units Except Management)
MAE2L	MAR2L	Administrative Leave Cash Out (System Generated) E/C up to maximum annual accrual only
MAE2R	---	Retro Recovery that affects Compensation earnable
MAE2U	MAR2U	Auto Allowance
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
MAFBD		Flexible Benefit Dollars – Excess Cash Paid
MALS	MARLS	Longevity Pay
MANSD	MARND	Night Shift Differential
MARC	---	Retro Payments that affect Compensation earnable
MARTC	---	Retirement Benefits Paid in Taxable Cash
MASAP	MARSA	Special Assignment Compensation
MASLI	MARSI	Sick leave incentive cash out.
MAUTA	MARUT	Uniform & Tool 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
MASB	MARSB	Standby
MAOC	MAROC1	On-Call
MAFBP	MARFB	Employer Paid Benefit Plan

# Exhibit A: Page 34

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

Effective April 2, 2026

Earnings Code	Retro Earnings Code	Earnings Code Description
FLX		<del>Employer Paid Benefit Plan</del>
ILFLX		<del>Employer Paid Benefit Plan</del>
LAFLX		<del>Employer Paid Benefit Plan</del>

## Exhibit A: Page 35

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

Effective April 2, 2026

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 36

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

Effective April 2, 2026

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
SPFLC <sup>1</sup>	SPRFL	Flexible Benefit Plan – Excess Cash Paid to Members
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 37

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

Effective April 2, 2026

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	SPRTM	Tuition & Membership Allowance
SPVRI	SPRVRI	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

<sup>1</sup>SPFLC was approved on 2/4/21.

## Exhibit A: Page 38

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

Effective April 2, 2026

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

<b>Earnings Code</b>	<b>Earnings Code Description</b>	<b>Retro Earnings Code</b>	<b>Retro Earnings Code Description</b>
Earnable Comp	Earnable Comp	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
2FN	Evening Shift Paid Leave	R2N	Retro Shift2 Non Prod/Pd Leave
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
2JN	Shift 2 Diff Pd Leave – Supv Nurses	R2N	Retro Shift2 Non Prod/Pd Leave
2JW	Shift 2 Diff – Worked – Supv Nurses	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

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

Effective April 2, 2026

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
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
3FN	Night Shift Paid Leave	R3N	Retro Shift3 Non Prod/Pd Leave
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
3JN	Shift 3 Diff Pd Leave – Supv Nurses	R3N	Retro Shift3 Non Prod/Pd Leave
3JW	Shift 3 Diff – Worked – Supv Nurses	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

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

Effective April 2, 2026

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
BLV	Bilingual Verbal		
BLW	Bilingual Written		
BN2	Bilingual - Prorated Verbal	RBB	Retro Bilingual
BN3	Bilingual - Prorated Written	RBB	Retro Bilingual
BN4	Bilingual - Prorated Technical	RBB	Retro Bilingual
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
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
D40	Lead/Director	---	---
D41	Mechanic I Certification Differential	R41	Retro Fire Mechanics Diff I
D42	Mechanic II Certification Differential	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

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

Effective April 2, 2026

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
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
D4C	Diff – 4N Spec ICU Certification	---	---
D4S	Diff – 4N Stroke Unit	R4S	Retro – Diff 4N Stroke Unit
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 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	---	---

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

Effective April 2, 2026

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

## Exhibit A: Page 43

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

Effective April 2, 2026

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
D99	Chief Plant Operator Diff		
DAC	Diff Assign CA Dept of Corrs	RAR	Retro - Diff Assign CA DC & R
DAD	Diff – Admissions Nurse	---	---
DAE	Automotive Service Excellence Cert Diff	R97	Retro – Diff Auto Serv Excellence Cert
DAI	Diff – American Institute of Cert Planners	RD9	---
DAS	ASE Cert 2	R97	---
DBC	Diff – Board Cert Contract Psych	R88	Board Certified Psychiatrist Diff
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
DCB	Correctional Certification Differential		
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		
DCO	Department Coordination Differential		
DCS	Diff – Adv Cardiac Life Sup Cert	RLS	Retro – Adv Cardiac Life Sup Cert
DEC	Diff – EPIC 2.5%	RE1	Retro Diff – EPIC
DEL	Diff – EPIC 4%	RE1	Retro Diff – EPIC
DF3	Fleet Tech Auto Excellence Cert Diff		
DFC	Differential – Field Commander	RFC	Retro – Differential Field Commander
DFL	Correctional Floating Differential		
DFM	In-Flight Maintenance Pay	RFM	Retro – In-Flight Maintenance Pay

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

Effective April 2, 2026

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
DFP	Diff – Fire Chief Cert Pay	RFP	Retro Fire Chief Cert Pay
DFU	Diff – Crew Foreman Unassigned		
DG4	PSD Teacher I/II	RDG	Retro PSD Teacher I/II
DHC	PWHEC Diff	RHC	Retro PWHEC Diff
DHM	Diff – Haz Mat Handling		
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	---
DN1	Nurses Clinical Ladder 1		
DN2	Nurses Clinical Ladder 2		
DN3	Nurses Clinical Ladder 3		
DNA	Diff – DNA Lead	---	---
DNC	ARMC National Cert Pay	RNC	Retro ARMC National Cert Pay
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	---
DPB	Probation Care Coordinator Differential		
DPC	Payroll Certification	RPC	Retro Payroll Certification
DR1	Diff – Retention Incentive COV PD1		

## Exhibit A: Page 45

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

Effective April 2, 2026

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
DR2	Diff – Retention Incentive COV PD2		
DR3	Diff – Retention Incentive COV PD3		
DR4	Diff – Retention Incentive COV PD4		
DR5	Diff – Retention Incentive COV PD5		
DRA	Correctional Remote Assignment Differential	RRA	Retro – Correctional Remote Assignment Differential
DRE	Remote Assignment Differential	RRD	Retro – Remote Assignment Differential
DRP	Diff – Resp Crit Care 5%	RRC	Retro – Diff Crit Care 5%
DRT	Diff Comm Crisis Response Team	RD8	Retro Diff Comm Crisis Response Team
DRU	Diff Comm Crisis Response Team	RD8	Retro Diff Comm Crisis Response Team
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 AmbOps	RTF	
DTO	Corrections Training Officer	RT1	Retro Corrections Training Officer
DTP	Diff – Tenprint Fingerprint Cert	RD2	---
DWC	Diff – Wound Care Nurse	RWC	Retro – 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

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

Effective April 2, 2026

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
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	---	---
M57	Diff – Paramedic Pay (Grandfathered)		
MCA	BG Stipend – Class A Lic		
MCH	Chemotherapy Cert Diff		
ML1	Longevity Pay 10%	RLG	Retro Longevity/Retention Pay
ML2	Longevity Pay 2%	RLG	Retro Longevity/Retention Pay
ML3	Longevity Pay 1%	RLG	Retro Longevity/Retention Pay
ML4	Longevity Pay 4%	RLG	Retro Longevity/Retention Pay
ML5	Longevity Pay 3%	RLG	Retro Longevity/Retention Pay
ML6	Longevity Pay 6%	RLG	Retro Longevity/Retention Pay
ML8	Longevity Pay 8%	RLG	Retro Longevity/Retention Pay
MLS	Longevity Pay 2%	RLG	Retro Longevity/Retention 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
OTH	Firefighter Additional Pay	RTH	Retro Firefighter Additional Pay

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### SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 2) FOR CONSOLIDATED FIRE AGENCIES (CONFIRE)

Effective April 2, 2026

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

<b>Earnings Code</b>	<b>Earnings Code Description</b>	<b>Retro Earnings Code</b>	<b>Retro Earnings Code Description</b>
Earnable Comp	Earnable Comp	REB	Retro Earnable Comp Base
2DN	Shift 2 Differential Pd Leave	R2N	Retro Shift2 Non Prod/Pd Leave
2DW	Shift 2 Differential Worked	R2W	Retro Shift2 Non Prod/Worked
2SW <sup>1</sup>	Night Shift Differential	R2W	Retro Night Shift Differential
3DN	Shift 3 Differential Pd Leave	R3N	Retro Shift3 Non Prod/Pd Leave
3DW	Shift 3 Differential Worked	R3W	Retro Shift3 Non Prod/Worked
3SW <sup>1</sup>	Night Shift Differential	R3W	Retro Night Shift Differential
ML2	Longevity/Retention Pay 2%	RLG	Retro Longevity/Retention Pay
ML3	Longevity/Retention Pay 1%	RLG	Retro Longevity/Retention Pay
ML5	Longevity/Retention Pay 3%	RLG	Retro Longevity/Retention Pay
MLS	Longevity/Retention Pay 2% - NRP	RLG	Retro Longevity/Retention Pay

1) 2SW and 3SW - Night Shift Differential as defined under the CONFIRE General MOU is includable as earnable compensation for those who are regularly scheduled for the night shift, which are between the hours of 5:00 p.m. and 7:00 a.m.

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

Effective April 2, 2026

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 – Tier II

## Exhibit A: Page 49

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

Effective April 2, 2026

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

<b>Earnings Code</b>	<b>Retro Earnings Code</b>	<b>Earnings Code Description</b>
PCB	REB	Pensionable Comp Base
BL8	RBB	Bilingual

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

Effective April 2, 2026

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

<b>Earnings Code</b>	<b>Retro Earnings Code</b>	<b>Earnings Code Description</b>
Earnable Comp	REB	Earnable Comp
ML2	RLG	Longevity Pay 2%

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

Effective April 2, 2026

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

<b>Earnings Code</b>	<b>Retro Earnings Code</b>	<b>Earnings Code Description</b>
Earnable Comp	REB	Earnable Comp
BL2	RBB	Bilingual – Verbal
BL7	RBB	Bilingual - \$45
ML2	RLG	Longevity/Retention Pay 2%
MLS	RLG	Longevity/Retention Pay 2%
ML5	RLG	Longevity/Retention Pay 3%

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

Effective April 2, 2026

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

<b>Earnings Code</b>	<b>Retro Earnings Code</b>	<b>Earnings Code Description</b>
BFPCB	BFRPC	Pensionable Comp Base
BFD16	BFRBP	Paramedic Pay
BFD36	BFRDH	Differential - Haz Mat
BFD37	BFRDT	Differential - EMT Pay
BFD51	BFR51	Differential - USAR Team
<b>BFDF2C</b>		<b>Firefighter II Certification</b>
<b>BFDEOC</b>		<b>Equipment Operator/Driver (1A/1B) Certificate</b>
<b>BFDCOC</b>		<b>Company Officers Certification</b>
<b>BFBLO</b>		<b>Bilingual</b>

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

Effective April 2, 2026

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

<b>Earnings Code</b>	<b>Retro Earnings Code</b>	<b>Earnings Code Description</b>
BAPCB	BARPC	Pensionable Comp Base
BADP	BARDP	Differential Pay
BAEB	BAREP	Paramedic Pay/EMS Coord Pay
BAIP	BARIP	Incentive Pay - Bilingual
BALP	BARLP	Longevity Pay

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

Effective April 2, 2026

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:

<b>Earnings Code</b>	<b>Retro Earnings Code</b>	<b>Earnings Code Description</b>
CSPCB	CSRPC	Pensionable Comp Base

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

Effective April 2, 2026

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:

<b>Earnings Code</b>	<b>Retro Earnings Code</b>	<b>Earnings Code Description</b>
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

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

Effective April 2, 2026

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

<b>Earnings Code</b>	<b>Retro Earnings Code</b>	<b>Earnings Code Description</b>
CHBP	CHRBP	Base Pay
CHBL	CHRBL	Bilingual Pay
CHCER	CHRCP	Certification Pay
CHLP	CHRLP	Longevity Pay

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

Effective April 2, 2026

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

<b>Earnings Code</b>	<b>Retro Earnings Code</b>	<b>Earnings Code Description</b>
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

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### 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 April 2, 2026

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:

<b>Earnings Code</b>	<b>Retro Earnings Code</b>	<b>Earnings Code Description</b>
BBPCB	BBRPC	Pensionable Comp Base
BBBLP	BBRBL	Bilingual Pay
BBEB1	BBREE	Educational Pay
BBLP	BBRLP	Longevity Pay

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

Effective April 2, 2026

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:

<b>Earnings Code</b>	<b>Retro Earnings Code</b>	<b>Earnings Code Description</b>
LLPCB	LLRPC	Pensionable Comp Base

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

Effective April 2, 2026

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:

<b>Earnings Code</b>	<b>Retro Earnings Code</b>	<b>Earnings Code Description</b>
MAPCB	MARPC	Pensionable Comp Base
MABL	MARBL	Bilingual (All Units Except Management)
MAE2P	---	Retro Recovery that affect Pensionable Compensation
MALS	MARLS	Longevity Pay
MANSD	MARND	Night Shift Differential
MARP	---	Retro Payments that affect Pensionable Compensation

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

Effective April 2, 2026

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:

<b>Earnings Code</b>	<b>Retro Earnings Code</b>	<b>Earnings Code Description</b>
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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**SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION  
PENSIONABLE COMPENSATION (TIER 2)  
FOR THE SUPERIOR COURT OF CALIFORNIA COUNTY OF SAN BERNARDINO**

Effective April 2, 2026

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:

<b>Earnings Code</b>	<b>Retro Earnings Code</b>	<b>Earnings Code Description</b>
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