

# Exhibit B: Page 1

San Bernardino County Employees Retirement Association  
 Summary of Changes to Pay Codes  
 Resolution 2026-5

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 M64		Top Range Lump Sum Pay	N	GC 31461 (b)(3) - One-time lump-sum payment is not made to all similarly situated members in the same grade or class.	N	GC 7522.34 (c)(3) and 7522.34 (c)(10) Pensionable Compensation excludes one-time payments and bonuses paid in addition to base pay.	SBCTA	SAN