

Exhibit B: Page 1

**San Bernardino County Employees Retirement Association
Summary of Changes to Pay Codes
Resolution 2025-5**

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 MAL		ATY Lump Sum Payment	N	GC 31461 (b)(1)(B)- Payment is not made to all similarly situated employees as cash on regular hours worked.	N	GC 7522.34 - PC does not include any one time or ad hoc payments.	County	Attorney Unit (SBCPAA)
2 DSA	RAS	Staff Assignment Differential	N	GC 31461 (b)(1)(C) - Ad hoc payment is not made to all similarly situated employees as cash on regular hours worked.	N	GC 7522.34 (b)(3) - PC does not include any one time or ad hoc payments.	County	Fire Management Unit
3 DHC	RHC	Public Works Homeless Encampment Cleanup (PWHEC) Diff	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 as added differential to base pay on regular hours worked.	County	General Unit
4 CELLP		Cell Phone Allowance	Y	GC 31460 and 31461 - Payment made to all employees in the same grade or class and is not excluded under section 31461(b).	N	GC 7522 (b)(7) - Employer provided allowance is specifically excluded from pensionable compensation.	DWP	All Employees

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	Bargaining Unit
1 CSE		Cashout Self Gov Leave - EC	Y	County confirmed this pay code has been discontinued.	N		County	Unknown
2 D35		CSA70 Parmedic Diff Full Time	Y	County confirmed this pay code has been discontinued.	Y		County	Unknown
3 BLT		Bilingual Technical	Y	County confirmed this pay code is not applicable and has never been used.	Y		County	Unknown
4 CHE	RHE	Cashout Hol - Earnable Comp	Y	County confirmed this pay code is not applicable and has never been used. MOU has no holiday cash out provision.	N		CONFIRE	CONFIRE
5 MCP		COVID Premium Pay Bonus	Y	County confirmed this pay code has been discontinued.	N		CONFIRE	NRP

Exhibit B: Page 2

San Bernardino County Employees Retirement Association
Summary of Changes to Pay Codes
Resolution 2025-5

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	Bargaining Unit
1 D41/DM3		Fire Mechanics Diff \$.20	Y	County requested DM3 in 2024 for differential rate increase. County confirmed contiued to report under D41 and never used DM3. Terminating DM3 and renaming D41 to remove inaccurate rate.	Y		County	GSU
2 D42/DM4		Fire Mechanics Diff \$.50	Y	County requested DM4 in 2024 for differential rate increase. County confirmed contiued to report under D42 and never used DM4. Terminating DM4 and renaming D42 to remove inaccurate rate.	Y		County	GSU

Other 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 ML3	RLG	Longevity/Retention Pay 1%	Y	Longevity code for 1% missing from pay code resolution.	Y	Longevity code for 1% missing from pay code resolution.	CONFIRE	CONFIRE General