

Exhibit B: Page 1

**San Bernardino County Employees Retirement Association
Summary of Changes to Pay Codes
Resolution 2026-2**

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 DF2	RFI	Field Incentive Pay 7.5%	Y	GC 31461 - Payment is made to all similarly situated employees in the same grade or class of position.	N	GC 7522.34 - Payment is not paid to all similarly situated members of the same group.	County	Safety
2 DSM	RAS	LT/DA Comm Assignment Pay	Y	GC 31461 - Payment is made to all similarly situated employees in the same grade or class of position.	N	GC 7522.34 - Payment is made on all paid hours, including leave hours. PC does not include payments paid on leave hours.	County	Safety Management and Supervisory
3 DT1		Field Training Officer Diff	Y	GC 31461 - Payment is made to all similarly situated employees in the same grade or class of position.	N	GC 7522.34 - Payment does not qualify as pensionable comp because it is not part of base pay.	County	Safety
4 BOOT		Boot Reimbursement	N	GC 31461 - Payment is a reimbursement of actual expenses incurred by an employee, and is not compensation for services rendered.	N	GC 7522.34(c)(7) - Excludes employer provided reimbursements from pensionable compensation.	DWP	Field Employees
5 CLOTH		Clothing Reimbursement	N	GC 31461 - Payment is a reimbursement of actual expenses incurred by an employee, and is not compensation for services rendered.	N	GC 7522.34(c)(7) - Excludes employer provided reimbursements from pensionable compensation.	DWP	Office Employees
6 2SW ¹	R2W	Night Shift Differential	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 when assigned to an evening or night shift.	CONFIRE	CONFIRE General
7 3SW ¹	R3W	Night Shift Differential	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 when assigned to an evening or night shift.	CONFIRE	CONFIRE General
8 2SP	R2P	Shift 2 Worked	N	EMACS confirmed they use these pay codes for employees who are not regularly assigned to an evening or night shift. This is excluded from earnable compensation.	N	EMACS confirmed they use these pay codes for employees who are not regularly assigned to an evening or night shift. This is excluded from pensionable compensation.	CONFIRE	CONFIRE General
9 3SP	R3P	Shift 3 Worked	N	EMACS confirmed they use these pay codes for employees who are not regularly assigned to an evening or night shift. This is excluded from earnable compensation.	N	EMACS confirmed they use these pay codes for employees who are not regularly assigned to an evening or night shift. This is excluded from pensionable compensation.	CONFIRE	CONFIRE General

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 B: Page 2

**San Bernardino County Employees Retirement Association
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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 DPB	DP1	Probation Care Coordinator	Y	Adding retro code. Original earnings code approved at October 2021 Board.	Y	Adding retro code. Original earnings code approved at October 2021 Board.	County	Nurses Unit
2 D88		Board Certified Psych Diff	Y	Confirmed continued use under new MOU.	Y	Confirmed continued use under new MOU.	County	Professional Unit
3 PU1-PU8	RU1-RU8	Union Leave Usage		County withdrew pay code request- these are earn codes that are not reported to SBCERA.		County withdrew pay code request- these are earn codes that are not reported to SBCERA.	County	PSD, CONFIRE, Fire Auxilliary, Teamsters, CNA, ESU
4 2SN	R2N	Shift 2 Differential Pd Leave		County withdrew pay code request-MOU has no shift differential on paid leave provision		County withdrew pay code request-MOU has no shift differential on paid leave provision	CONFIRE	CONFIRE General
5 3SN	R3N	Shift 3 Differential Pd Leave		County withdrew pay code request-MOU has no shift differential on paid leave provision		County withdrew pay code request-MOU has no shift differential on paid leave provision	CONFIRE	CONFIRE General
6 DP		Differential Pay	N	Employer refers to on call/call back pay as differential - this payment is twice the employee's reg rate of pay when they are called in to work between the hours of 12am and 7am. Excluded from SBCERA reporting	N	Employer refers to on call/call back pay as differential - this payment is twice the employee's reg rate of pay when they are called in to work between the hours of 12am and 7am. Excluded from SBCERA reporting	DWP	Non-Exempt