

Exhibit B: Page 1

San Bernardino County Employees Retirement Association
Summary of Changes to Pay Codes
Resolution 2023-6

| 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 |
| BLT | | Bilingual Technical | Y | GC 31461 - Special skills pay available to those in the same class and for extra duties during normal working hours. | Y | GC 7522.34 - Special skills pay available to those in the same class and for extra duties during normal working hours. | County |
| BLV | | Bilingual Verbal | Y | GC 31461 - Special skills pay available to those in the same class and for extra duties during normal working hours. | Y | GC 7522.34 - Special skills pay available to those in the same class and for extra duties during normal working hours. | County |
| BLW | | Bilingual Written | Y | GC 31461 - Special skills pay available to those in the same class and for extra duties during normal working hours. | Y | GC 7522.34 - Special skills pay available to those in the same class and for extra duties during normal working hours. | County |
| DCB | | Correctional Certification Differential | Y | GC 31461 - Paid to similarly situated employees in the same grade or class | Y | GC 7522.34 - not a bonus, and is paid to similarly situated employees in the same grade or class. | County |
| DCO | | Department Coordination Differential | Y | GC 31461 - Paid to similarly situated employees in the same grade or class. Paid on regular work hours. | Y | GC 7522.34 - not a bonus, and is paid to similarly situated employees in the same grade or class. | County |
| DF3 | | Fleet Tech Auto Excellence Cert Diff | Y | GC 31461 - Paid to similarly situated employees in the same grade or class. Paid on regular work hours. | Y | GC 7522.34 - not a bonus, and is paid to similarly situated employees in the same grade or class. | County |
| DFM | RFM | In-Flight Maintenance Pay | Y | GC 31461 - Paid to similarly situated employees in the same grade or class. Paid on regular work hours. | Y | GC 7522.34 - not a bonus, and is paid to similarly situated employees in the same grade or class. | County |
| DM1/DM2 | | Medical Support Weekend Diff | N | GC 31461 - Extra pay is for services rendered outside of normal working hours. | N | GC 7522.34 - Extra pay is for services rendered outside of normal working hours. | County |
| DPR | | Preceptor Pay | Y | GC 31461 - Extra assignment pay available to those in the same class and for extra duties during normal working hours. | N | GC 7522 - Extra pay is not paid to all members of the same grade. | County |
| M60 | | Class A Bonus | Y | GC 31461 - Bonus available to all members of the same grade or class. | N | GC 7522.34 - Bonus payments are excluded from pensionable compensation. | County |

Exhibit B: Page 2

San Bernardino County Employees Retirement Association Summary of Changes to Pay Codes Resolution 2024-1

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|----|-----|-----|------------------------|---|--|---|--|---------|
| 11 | MCH | | Chemotherapy Cert Diff | Y | GC 31461 - Special skills pay available to those in the same class and for extra duties during normal working hours. | Y | GC 7522.34 - Special skills pay available to those in the same class and for extra duties during normal working hours. | County |
| 12 | ML2 | RLG | Longevity Pay 2% | Y | GC 31461 - not pay for services outside normal working hours, in-kind payment, unused leave, or deferred comp. | Y | GC 7522.34 - not a bonus, and is paid to similarly situated employees in the same grade or class. | SBCTA |
| 13 | MPL | | PSD Lump Sum | Y | GC 31461 - Bonus available to all members of the same grade or class. | N | GC 7522.34 - Bonus payments are excluded from pensionable compensation. | County |
| 14 | MRB | | Retention Bonus | Y | GC 31461 - Bonus available to all members of the same grade or class. | N | GC 7522.34 - Bonus payments are excluded from pensionable compensation. | County |
| 15 | MRB | | Retention Bonus | Y | GC 31461 - Bonus available to all members of the same grade or class. | N | GC 7522.34 - Bonus payments are excluded from pensionable compensation. | CONFIRE |

| 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 |
| 1 CHBP | CHRB | Base Pay | Y | To assist CCH with electronic file reporting, ER request one pay code to report base pay for tier 1 and tier 2 employees. CHBP and CHRB created to replace CHECB and CHREB. | Y | To assist CCH with electronic file reporting, ER request one pay code to report base pay for tier 1 and tier 2 employees. CHBP and CHRB created to replace CHPCB and CHRPC. | Chino Hills |

| Other Changes | | | | | | | |
|---------------|---------------------|-----------------------------|------------------------|--|-------------------------|--|------------------|
| Earnings Code | Retro Earnings Code | Earnings Code Description | Is this a Tier I code? | | Is this a Tier II code? | | Reporting Agency |
| 1 D06 | | Lab Tech \$10/Call | N | Terminate Pay Code. County has been using this code to pay compensation that was deemed not compensable by Alameda | N | | County |
| 2 DE6 | | Lab Tech Night Differential | Y | Replace pay code D06 that was approved at 1/6/2022 Board. | N | | County |
| 3 DFT | | Differential - FTO | Y | Add pay code to resolution that was previously approved 2/8/2019 | N | | County |

Exhibit B: Page 3

San Bernardino County Employees Retirement Association Summary of Changes to Pay Codes Resolution 2024-1

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|----|-----|-----|--|---|---|---|---|---------|
| 4 | DTC | | Differential - Defensive Tactics/Range | Y | Add pay code to resolution that was previously approved 2/8/2019 | N | | County |
| 5 | RRD | | Retro - Remote Assignment Differential | Y | Add retro pay code for DRE - Remote Assignment Differential | Y | Add retro pay code for DRE - Remote Assignment Differential | County |
| 6 | ECB | REB | Earnable Comp Base | Y | Pay code approved under County and used by EMACS for Confire reporting. | N | | CONFIRE |
| 7 | PCB | REB | Pensionable Comp Base | N | | Y | Pay code approved under County and used by EMACS for Confire reporting. | CONFIRE |
| 8 | 2DN | R2N | Shift 2 Differential Pd Leave | Y | Pay code approved under County and used by EMACS for Confire reporting. | Y | Pay code approved under County and used by EMACS for Confire reporting. | CONFIRE |
| 9 | 2DW | R2W | Shift 2 Differential Worked | Y | Pay code approved under County and used by EMACS for Confire reporting. | Y | Pay code approved under County and used by EMACS for Confire reporting. | CONFIRE |
| 10 | 3DN | R3N | Shift 3 Differential Pd Leave | Y | Pay code approved under County and used by EMACS for Confire reporting. | Y | Pay code approved under County and used by EMACS for Confire reporting. | CONFIRE |
| 11 | 3DW | R3W | Shift 3 Differential Worked | Y | Pay code approved under County and used by EMACS for Confire reporting. | Y | Pay code approved under County and used by EMACS for Confire reporting. | CONFIRE |
| 12 | CAA | RCA | Cashout Admin - Automatic | Y | Pay code approved under County and used by EMACS for Confire reporting. | N | | CONFIRE |
| 13 | CAE | RAE | Cashout Admin - Earnable Comp | Y | Pay code approved under County and used by EMACS for Confire reporting. | N | | CONFIRE |
| 14 | CHE | RHE | Cashout Hol - Earnable Comp | Y | Pay code approved under County and used by EMACS for Confire reporting. | N | | CONFIRE |
| 15 | CPE | RPE | Cashout - Paid Time Off Leave | Y | Pay code approved under County and used by EMACS for Confire reporting. | N | | CONFIRE |
| 16 | CVE | RVE | Cashout Vac - Earnable Comp | Y | Pay code approved under County and used by EMACS for Confire reporting. | N | | CONFIRE |
| 17 | D22 | | Associate Sup/Dispatcher 2% | Y | Pay code approved under County and used by EMACS for Confire reporting. | N | | CONFIRE |
| 18 | D60 | | Differential Shift Trainer | Y | Pay code approved under County and used by EMACS for Confire reporting. | N | | CONFIRE |
| 19 | FOW | ROW | FBP Opt-Out/Waive | Y | Pay code approved under County and used by EMACS for Confire reporting. | N | | CONFIRE |

Exhibit B: Page 4

**San Bernardino County Employees Retirement Association
Summary of Changes to Pay Codes
Resolution 2024-1**

| | | | | | | | | |
|----|-----|-----|----------------------------------|---|---|---|---|---------|
| 20 | MCP | | COVID Premium Pay Bonus | Y | Pay code approved under County and used by EMACS for Confire reporting. | N | | CONFIRE |
| 21 | ML2 | RLG | Longevity/Retention Pay 2% | Y | Pay code approved under County and used by EMACS for Confire reporting. | Y | Pay code approved under County and used by EMACS for Confire reporting. | CONFIRE |
| 22 | MLS | RLG | Longevity/Retention Pay 2% - NRP | Y | Pay code approved under County and used by EMACS for Confire reporting. | Y | Pay code approved under County and used by EMACS for Confire reporting. | CONFIRE |
| 23 | RTC | | Retirement Excess Cash | Y | Pay code approved under County and used by EMACS for Confire reporting. | N | | CONFIRE |
| 24 | S25 | RSA | 2.5% Special Assignment Comp | Y | Pay code approved under County and used by EMACS for Confire reporting. | N | | CONFIRE |
| 25 | S30 | RSA | 3.0% Special Assignment Comp | Y | Pay code approved under County and used by EMACS for Confire reporting. | N | | CONFIRE |
| 26 | S35 | RSA | 3.5% Special Assignment Comp | Y | Pay code approved under County and used by EMACS for Confire reporting. | N | | CONFIRE |
| 27 | S40 | RSA | 4.0% Special Assignment Comp | Y | Pay code approved under County and used by EMACS for Confire reporting. | N | | CONFIRE |
| 28 | S45 | RSA | 4.5% Special Assignment Comp | Y | Pay code approved under County and used by EMACS for Confire reporting. | N | | CONFIRE |
| 29 | S50 | RSA | 5.0% Special Assignment Comp | Y | Pay code approved under County and used by EMACS for Confire reporting. | N | | CONFIRE |
| 30 | S55 | RSA | 5.5% Special Assignment Comp | Y | Pay code approved under County and used by EMACS for Confire reporting. | N | | CONFIRE |
| 31 | S60 | RSA | 6.0% Special Assignment Comp | Y | Pay code approved under County and used by EMACS for Confire reporting. | N | | CONFIRE |
| 32 | S65 | RSA | 6.5% Special Assignment Comp | Y | Pay code approved under County and used by EMACS for Confire reporting. | N | | CONFIRE |
| 33 | S70 | RSA | 7.0% Special Assignment Comp | Y | Pay code approved under County and used by EMACS for Confire reporting. | N | | CONFIRE |
| 34 | S75 | RSA | 7.5% Special Assignment Comp | Y | Pay code approved under County and used by EMACS for Confire reporting. | N | | CONFIRE |