

# Exhibit B: Page 1

**San Bernardino County Employees Retirement Association  
Summary of Changes to Pay Codes  
Resolution 2021-8**

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	
1	MLS	RLG	Longevity Pay 2%	Yes	31461(a) hourly pay	Yes	7522.34(a) hourly pay	LAFCO
2	DBC	R88	Diff - Board Cert Contract Psych	Yes	31461(a) hourly pay	Yes	7522.34(a) hourly pay	County
3	COVIP		COVID-19 Vaccine Incentive (PTO)	No*	31461(b)(1)(B), (b)(2), and (b)(3) ad hoc not paid to all in grade, add'l leave not granted in each 12-month period, services rendered outside normal hours	No*	7522.34(c)(3), (5), and (6) ad hoc, leave payout, services rendered outside normal hours	County
4	MVI		COVID-19 Vaccine Incentive (cash)	No	31461(b)(1)(B) and (b)(3) ad hoc not paid to all in grade, services rendered outside normal hours	No	7522.34(c)(3) and (6) ad hoc, services rendered outside normal hours	County
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\*Members who receive the 32 hours of leave time will receive service credit for the leave time taken off. Contributions will be collected on the leave time as with vacation, sick, and other compensated leaves. Any leave cashed out will not be compensation earnable or pensionable compensation.

Specific Pay Item Still Under Review <sup>1</sup>								
Earnings Code	Retro Earnings Code	Earnings Code Description	Is this a Tier I code?	Reason	Is this a Tier II code?	Reason	Reporting Agency	
1	PK9	RK9	Paid Canine Officer Pay	Y		N		County

1) Inclusion of this item is pending further review and determination pursuant to Government Code section 31461 and SBCERA 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.