

Exhibit A: Page 1

SBCERA Resolution No. 2019-4

APPROVAL OF EMPLOYER PAY CODES OF EMPLOYEE COMPENSATION INCLUDED IN COMPENSATION EARNABLE (FOR TIER 1 MEMBERS) AND PENSIONABLE COMPENSATION (FOR TIER 2 MEMBERS)

WHEREAS, the San Bernardino County Employees' Retirement Association (SBCERA) Board of Retirement (BOARD) is required by Government Code sections 31461 and 31542, as well as BOARD Benefits Policy No. 26, *Compensation Earnable and Pensionable Compensation*, to determine *compensation earnable* [for Tier 1 members];

WHEREAS, the BOARD is required by Government Code sections 7522.10 and 7522.34, as well as BOARD Benefits Policy No. 26, *Compensation Earnable and Pensionable Compensation*, to determine *pensionable compensation* [for Tier 2 members];

WHEREAS *compensation earnable* is used to determine final compensation and retirement benefits pursuant to Government Code section 31462.1;

WHEREAS *pensionable compensation* is used to calculate final compensation and other retirement benefits pursuant to the Public Employees' Pension Reform Act of 2013;

WHEREAS the BOARD may find it necessary from time to time to amend its determinations based on changes made by employers, the Legislature, and the Courts;

WHEREAS, effective January 1, 2013, the legislature adopted amendments to Government Code section 31460's definition of *compensation earnable* in Assembly Bill 340 and Assembly Bill 197 (collectively "AB 197") and the implementation of AB 197 by

Exhibit A: Page 2

four other retirement systems governed by County Employees Retirement Law of 1937 (“CERL”) has been challenged in court as a violation of members’ constitutional rights (“AB 197 cases”).

WHEREAS, the AB 197 cases have been accepted for review by the California Supreme Court and will likely be decided by the Court in *Alameda County Deputy Sheriff’s Assn. v. Alameda County Employees’ Retirement Assn.*, Cal. Supreme Court Case No. S247095 (review granted March 28, 2018) (“*Alameda*”).

WHEREAS, SBCERA currently includes in compensation earnable certain types of pay that are considered in *Alameda* (standby, on call, and call back), and SBCERA also currently includes in compensation earnable other types of pay that AB 197 confirmed could or should be excluded from compensation earnable under *In re Retirement Cases* (2003) 110 Cal.App.4th 426 (employer paid premiums to a third party) and legal principles applicable to the potential exclusion of those pay types are also addressed in *Alameda* (collectively “Litigated Compensation Earnable Pay Codes”).

WHEREAS, in light of the legal uncertainty regarding the authority of the SBCERA Board to exclude the Litigated Compensation Earnable Pay Code items from compensation earnable, and the likelihood that *Alameda* will resolve that uncertainty;

WHEREAS, this resolution is intended to comply with the requirements of the Internal Revenue Code of 1986, as amended or replaced from time to time and the regulations issued thereunder (the “Code”) as applicable; and

THEREFORE BE IT RESOLVED, that effective as of November 7, 2019, the following action is authorized:

Exhibit A: Page 3

The BOARD determines and approves the following employer pay codes of employee compensation set out by separate attachment for each SBCERA participating employer, as *compensation earnable (Exhibits A through L for Tier 1 members) and pensionable compensation (Exhibit M for Tier 2 members)*, and the BOARD defers further action on the Litigated Compensation Earnable Pay codes unless final resolution of *Alameda County Deputy Sheriff's Assn. v. Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095 (review granted March 28, 2018), or further action of this BOARD.

The removal of any employer pay code(s) from the BOARD's previous resolution are deemed effective on the next employer pay period following the effective date of this resolution.

This resolution supersedes any previous resolutions for employer pay codes of employee compensation.

IN WITNESS WHEREOF, the above Resolution for SBCERA is hereby adopted by the BOARD on this 7th day of November 2019.

**SAN BERNARDINO COUNTY EMPLOYEES'
RETIREMENT ASSOCIATION**

By: _____
Janice Rutherford, Chair

Exhibit A: Page 4

* * * * *

STATE OF CALIFORNIA)	
)	ss.
COUNTY OF SAN BERNARDINO)	

I, **Deborah S. Cherney**, Secretary to the BOARD of SBCERA, hereby certify the foregoing to be a full, true and correct copy of the record of the action taken by the BOARD, by vote of the members present, as the same appears in the Official Minutes of said Board at its meeting of November 7, 2019.

Deborah S. Cherney

Exhibit A: Page 5

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 1) FOR PARTICIPATING EMPLOYERS UTILIZING THE COUNTY OF SAN BERNARDINO'S EMACS PAYROLL SYSTEM

Effective November 7, 2019

The Board of Retirement's definition of "Compensation Earnable" shall include the following special pay and allowances paid by participating employers utilizing the County of San Bernardino's Employee Management and Compensation System (EMACS) payroll system. These employers include:

- California Electronic Recording Transaction Network Authority
- County of San Bernardino
- Hesperia Recreation and Park District
- Inland Library System
- Local Agency Formation Commission
- San Bernardino County Transportation Authority
- San Bernardino County Employees' Retirement Association

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
ECB	Earnable Comp Base	REB	Retro Retirement Comp Base
2BN	Shift 2 Differential Pd Leave B	R2N	Retro Shift2 Non Prod/Pd Leave
2BW	Shift 2 Differential - Worked B	R2W	Retro Shift2 Non Prod/Worked
2CN	Shift 2 Differential Pd Leave C	R2N	Retro Shift2 Non Prod/Pd Leave
2CW	Shift 2 Differential - Worked C	R2W	Retro Shift2 Non Prod/Worked
2DN	Shift 2 Differential Pd Leave D	R2N	Retro Shift2 Non Prod/Pd Leave
2DW	Shift 2 Differential - Worked D	R2W	Retro Shift2 Non Prod/Worked
2EN	Shift 2 Differential Pd Leave E	R2N	Retro Shift2 Non Prod/Pd Leave
2EW	Shift 2 Differential - Worked E	R2W	Retro Shift2 Non Prod/Worked
2FW	Shift 2 Differential - Worked F	R2W	Retro Shift2 Non Prod/Worked
2GN	Shift 2 Differential Pd Leave G	R2N	Retro Shift2 Non Prod/Pd Leave
2GW	Shift 2 Differential - Worked G	R2W	Retro Shift2 Non Prod/Worked
2HN	Evening Shift Differential: \$1.00/hr	R2N	Retro Shift2 Non Prod/Pd Leave
2HW	Evening Shift Differential: \$1.00/hr	R2W	Retro Shift2 Non Prod/Worked
2RW	Professional Group - ARC Shift Pay: \$1.25/hr	R2W	Retro Shift2 Non Prod/Worked
3BN	Shift 3 Differential Pd Leave B	R3N	Retro Shift3 Non Prod/Pd Leave
3BW	Shift 3 Differential - Worked B	R3W	Retro Shift3 Non Prod/Worked
3CN	Shift 3 Differential Pd Leave C	R3N	Retro Shift3 Non Prod/Pd Leave
3CW	Shift 3 Differential - Worked C	R3W	Retro Shift3 Non Prod/Worked
3DN	Shift 3 Differential Pd Leave D	R3N	Retro Shift3 Non Prod/Pd Leave
3DW	Shift 3 Differential - Worked D	R3W	Retro Shift3 Non Prod/Worked
3EN	Shift 3 Differential Pd Leave E	R3N	Retro Shift3 Non Prod/Pd Leave

Exhibit A: Page 6
SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
COMPENSATION EARNABLE (TIER 1) FOR PARTICIPATING EMPLOYERS
UTILIZING THE COUNTY OF SAN BERNARDINO'S EMACS PAYROLL SYSTEM
(CONTINUED)

Effective November 7, 2019

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
3EW	Shift 3 Differential - Worked E	R3W	Retro Shift3 Non Prod/Worked
3FW	Shift 3 Differential - Worked F	R3W	Retro Shift3 Non Prod/Worked
3GN	Shift 3 Differential Pd Leave G	R3N	Retro Shift3 Non Prod/Pd Leave
3GW	Shift 3 Differential - Worked G	R3W	Retro Shift3 Non Prod/Worked
3HN	Night Shift Differential: \$1.30/hr	R3N	Retro Shift3 Non Prod/Pd Leave
3HW	Night Shift Differential: \$1.30/hr	R3W	Retro Shift3 Non Prod/Worked
3IN	Medical Support Shift Differential: \$2.85/hr	R3N	Retro Shift3 Non Prod/Pd Leave
3IW	Medical Support Shift Differential: \$2.85/hr	R3W	Retro Shift3 Non Prod/Worked
3RW	Professional Group - ARC Shift Pay: \$1.75/hr	R3W	Retro Shift3 Non Prod/Worked
A00	Auto Allowance	---	---
A05	Auto Allowance - BG	RAA	Retro Auto Allowance
A06	Auto Allowance All	RAA	Retro Auto Allowance
A07	Auto Allow - 1st Dist Sup	RAA	Retro Auto Allowance
BFMED ^{1 2}	Employer Paid Health Insurance Premiums ^{1 2}		
BL0	Bilingual - Contract	---	---
BL1	Bilingual - Daily	RBB	Retro Bilingual
BL2	Bilingual - Verbal	RBB	Retro Bilingual
BL3	Bilingual - Written	RBB	Retro Bilingual
BL4	Bilingual - Technical	RBB	Retro Bilingual
BL5	Bilingual - Sheriff Trans	RBB	Retro Bilingual
BL6	Bilingual - \$40	RBB	Retro Bilingual
BL7	Bilingual - \$45	RBB	Retro Bilingual
BL8	Bilingual - \$50	RBB	Retro Bilingual
BL9	Bilingual - CSA70	RBB	Retro Bilingual
BLF	Bilingual 12 Hours	RBB	Retro Bilingual
BLP	Bilingual 11 Hours	RBB	Retro Bilingual
BN2	Bilingual - Prorated Verbal	RBB	Retro Bilingual
BN3	Bilingual - Prorated Written	RBB	Retro Bilingual
BN4	Bilingual - Prorated Technical	RBB	Retro Bilingual

¹Determination of item as Compensation Earnable is subject to future Board action. Inclusion subject to judicial resolution of *Alameda County Deputy Sheriff's Assn. v. Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095 (review granted March 28, 2018).

² Original pay item appeared on 2010 Pay Code Resolution.

Exhibit A: Page 7
SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
COMPENSATION EARNABLE (TIER 1) FOR PARTICIPATING EMPLOYERS
UTILIZING THE COUNTY OF SAN BERNARDINO'S EMACS PAYROLL SYSTEM
(CONTINUED)

Effective November 7, 2019

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
C00	Cell Allowance	---	---
C01 ³	Standby CNT - \$2.50 ³	RY1 ³	Retro Standby ³
C02 ³	Standby CNT - \$3.50 ³	RY1 ³	Retro Standby ³
C03 ³	Standby CNT – Min Wage ³	RY1 ³	Retro Standby ³
C05 ³	On Call CNT - \$2.50 ³	RC1 ³	Retro On Call ³
C06 ³	On Call CNT - \$3.25 ³	RC1 ³	Retro On Call ³
C12	Weekend CNT Diff - \$3.00	RDM	Retro Diff Medical WkEnd
C17	Cellular Device Allowance	RCE	Retro Cell Device Allowance
C18	Cellular Device BG	RCE	Retro Cell Device Allowance
CAA	Cashout Admin - Automatic	RCA	Retro Cashout Admin - Automatic
CAE	Cashout Admin - Earnable Comp	RAE	Retro Cashout Admin - E C
CAL	Cashout Annual - Earnable Comp	RAC	Retro Cashout Annual - E C
CAT	Cashout Aty - Earnable Comp	RAT	Retro Cashout Aty - E C
CB1 ³	Call Back – 2 Times BRP ³	RCB ³	Retro Call Back ³
CB2 ³	Call Back – 3 Times BRP @ Prm ³	RCB ³	Retro Call Back ³
CHE	Cashout Hol - Earnable Comp	RHE	Retro Cashout Hol - E C
CSE	Cashout Self Gov Leave - EC	---	---
CSH	Cashout Sick – Hesperia	---	---
CVE	Cashout Vac - Earnable Comp	RVE	Retro Cashout Vac - Earnable Comp
CVH	Cashout Vac – Hesperia	---	---
D01	Nurses Unit	RDN	Retro Diff Nurses Unit
D02	Charge Nurse	RDC	Retro Diff Charge Nurse
D03	Child Abuse Hotline	RDH	Retro Diff Child Abuse Hotline
D04	Inpatient Assignment	RDA	Retro Diff Inpatient Assignment
D06	Lab Tech \$10/Call	---	---
D07	Lab Tech \$16	---	---
D08	Lab Tech \$32	---	---
D09	Medical Support Wknd	RDM	Retro Diff Medical WkEnd
D10	Resident Pay	RDR	Retro Resident Pay
D11	Flight Pay - Pilots	RDF	Retro Flight Pay

³ Inclusion subject to judicial resolution of *Alameda County Deputy Sheriff's Assn. v. Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095 (review granted March 28, 2018)

Exhibit A: Page 8
SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
COMPENSATION EARNABLE (TIER 1) FOR PARTICIPATING EMPLOYERS
UTILIZING THE COUNTY OF SAN BERNARDINO'S EMACS PAYROLL SYSTEM
(CONTINUED)

Effective November 7, 2019

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
D12	Flight Pay - Observer	RDF	Retro Flight Pay
D13	BG Paramedic Diff - Full Time	RDP	Retro Paramedic Diff
D14	BG Paramedic Diff - Relief	RDP	Retro Paramedic Diff
D15	BG Diff - Haz Mat Team	RDZ	Retro Haz Mat Team
D18	Resident Sergeant 10.5%	---	---
D21	BG Diff - Household Haz Waste	RHZ	Retro House Haz Waste
D22	ESU 5% Out of Class	REU	Retro ESU 5% Out of Class
D26	Arson/Bomb Hazard Pay	RRB	Retro Arson/Bomb Hazard Pay
D27	Custodian Assignment Diff	R27	Retro Custodian Assignment Diff
D28	Nurses Unit 2	RDN	Retro Diff Nurses Unit
D29	ClinicalTherapistDetFac	R29	Retro Diff ClinlTherapistDetFac
D30	Gen Main Mechanic JuvDet	RMM	Retro Gen Main Mechanic JuvDet
D31	High Voltage	---	---
D32	AviationMechInspectAuth	RAM	Retro AviationMechInspectAuth
D33	Mobile Intensive Care RN	RMI	Retro Mobile Intensive Care RN
D34	Prob Div Dir Juv Hall	R34	Retro Prob Div Dir Juv Hall
D35	CSA70 Paramedic Diff Full Time	RDP	Retro Paramedic Diff
D38	Atty Special Duty Pay	---	---
D39	Coroner Recovery Team	R39	Retro Coroner Recovery Team
D40	Lead/Director	---	---
D41	Fire Mechanics Diff \$0.20	R41	Retro Fire Mechanics Diff I
D42	Fire Mechanics Diff \$0.50	R42	Retro Fire Mechanics Diff II
D43	Mobile Intensive Care 5%	RMI	Retro Mobile Intensive Care RN
D44	CAHL Wknd	R44	Retro Diff - CAHL Wknd
D45	CWSM 5% CAHL	R45	Retro CWSM 5% CAHL
D46	Coroner Duties Pay	---	---
D47	Motorcycle Traffic Ofr	RMT	Retro Motorcycle Traffic Ofr
D48	BG Diff - HazMat Response Team	RDZ	Retro Haz Mat Team
D49	Desert/Mountain Region Diff	R49	Retro Diff Desert/Mtn Region
D50	River Div Battalion Chief Diff	R50	Retro River Div Battalion Chief
D51	BG-Diff USAR Team Assigned	RUS	Retro USAR Team
D52	BG-Diff USAR Team Not Assigned	RUS	Retro USAR Team
D53	BG-Diff HazMat Team Assigned	RDZ	Retro Haz Mat Team

Exhibit A: Page 9
SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
COMPENSATION EARNABLE (TIER 1) FOR PARTICIPATING EMPLOYERS
UTILIZING THE COUNTY OF SAN BERNARDINO'S EMACS PAYROLL SYSTEM
(CONTINUED)

Effective November 7, 2019

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
D54	BG-Diff HazMat Tm Not Assigned	RDZ	Retro Haz Mat Team
D55	Field Training Officer	R55	Retro Diff Field Training Officer
D56	Diff Weekend	RDM	Retro Diff Medical WkEnd
D57	BG Diff - Household Haz Waste	RDZ	Retro Haz Mat Team
D58	Mobile Intensive Care RN2	RMI	Retro Mobile Intensive Care RN
D60	BG Diff-Shift Trainer	---	---
D62	BG Diff-Certifications	RDW	Retro Certification Diffs
D64	BG Diff Crew Superintendent	RCD	Retro Crew Differential
D65	BG Diff Crew Foreman	RCD	Retro Crew Differential
D66	BG Diff Heavy Equip Operator	RHV	Retro Heavy Equip Operator Diff
D67	BG Diff ARFF Assigned	RSC	Retro ARFF
D68	BG Diff ARFF Not Assigned	RSC	Retro ARFF
D69	BG Diff Crew Captain	RCD	Retro Crew Differential
D70	BG Diff Flight Paramedic	RDP	Retro Paramedic Diff
D71	BG Diff Emergency Med Tech	RET	Retro Emergency Medical Diff
D72	Correctional Mental Health Svc	---	---
D73	Diff-Nurses Unit 3	RDN	Retro Diff Nurses Unit
D74	Inpatient Assignment Compensation-CLT, TI	---	---
D75	Inpatient Assignment Compensation-PRF	RDA	Retro Diff Inpatient Assignment
D76	Class "A" License Differential	---	---
D77	Dispatcher POST Differential \$1.00	RDD	Retro Dispatchers Post Diff
D78	Dispatcher POST Differential \$1.50	RDD	Retro Dispatchers Post Diff
D79	BG Diff-Flight Paramedic Not Assigned	RDP	Retro Paramedic Diff
D80	BG Diff-Crew Captain Not Assigned	RCD	Retro Crew Differential
D81	Dialysis Unit Differential	---	---
D82	Auditing Pay Differential	R82	Retro-Auditing Pay Differential
D83	Motor Fleet Mech ASE Cert Differential-One Certification	RDW	Retro Certification Diffs
D84	Motor Fleet Mech ASE Cert Differential-Two Certifications	RDW	Retro Certification Diffs
D85	Specialty Pay – Neuro	---	---
D86	PCR-STR DNA Differential	R86	Retro-PCR-STR DNA Differential

Exhibit A: Page 10
SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
COMPENSATION EARNABLE (TIER 1) FOR PARTICIPATING EMPLOYERS
UTILIZING THE COUNTY OF SAN BERNARDINO'S EMACS PAYROLL SYSTEM
(CONTINUED)

Effective November 7, 2019

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
D87	Diff – CAHL Wknd PRF	R87	Diff – CAHL Wknd PRF
D88	Board Certified Psychiatrist Diff	R88	Board Certified Psychiatrist Diff
D89	Diff – Specialty Unit Floating	---	---
D90	Diff – Specialty Unit Floating 2	---	---
D91	Diff – Specialty Unit Educator	---	---
D92	Diff – Specialty Unit Educator 2	---	---
D93	Telemetry Nurses ER	---	---
D94	Diff – Medical Crew Lead	---	---
D95	BG Diff – Comp Officer Cert Pay	---	---
D96	Diff – Red Card Cert & PPR Cert	R96	Retro – Diff Red Card Cert & PPR Cert
D97	Diff – Auto Serv Excellence Cert	R97	Retro – Diff Auto Serv Excellence Cert
D98	Diff – Mobile Intens Care Backup	---	---
D4C	Diff – 4N Spec ICU Certification	---	---
D4N	Diff – 4N Stroke Unit	R4S	Retro – Diff 4N Stroke Unit
DAC	Diff Assign CA Dept of Corrs	RAR	Retro - Diff Assign CA DC & R
DAD	Diff – Admissions Nurse	---	---
DAP	Arson/Bomb Hazard Pay No PC	RAP	Retro Arson/Bomb Haz Pay
DBH	Diff – BehavHlth InPnt Detention	---	---
DC1	Certification Diff \$0.40	RDW	Retro Certification Diffs
DC2	Certification Diff \$0.80	RDW	Retro Certification Diffs
DC3	Certification Diff \$0.45	RDW	Retro Certification Diffs
DC4	Certification Diff \$0.90	RDW	Retro Certification Diffs
DCC	Diff – Correctional Nurse Cert	RHP	Retro – Diff Correctional Nurse Cert
DCD	Diff ABMDI Cert Diplomat Lvl \$23.08 /PP	RDV	Retro ABMDI Certs
DCF	Diff ABMDI Cert Fellow Lvl \$34.62/PP	RDV	Retro ABMDI Certs
DCG	Diff – Company Officer Cert Pay		
DGH	Diff – Crew Foreman Unassigned		
DCP	Diff – American Institute of Cert Planners	RD9	---
DCS	Diff – Adv Cardiac Life Sup Cert	RLS	Retro – Diff Adv Cardiac Life Sup Cert
DFC	Differential – Field Commander	RFC	Retro – Diff Field Commander

Exhibit A: Page 11
SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
COMPENSATION EARNABLE (TIER 1) FOR PARTICIPATING EMPLOYERS
UTILIZING THE COUNTY OF SAN BERNARDINO'S EMACS PAYROLL SYSTEM
(CONTINUED)

Effective November 7, 2019

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
DFP	Diff – Fire Chief Cert Pay	RFP	Retro Fire Chief Cert Pay
DG4	PSD Teacher I/II	RDG	Retro PSD Teacher I/II
DHP	Diff – Correctional Cert	RD4	---
DHR	Human Res Officer ARMC	RHO	Retro Human Res Officer ARMC
DLP	Diff – Latent Print Cert	RD1	---
DNA	Diff – DNA Lead	---	---
DP1	Diff – Supervisory Lvl POST	RDD	---
DP7	Diff – Intermediate Post – MGT	RDD	Retro Dispatchers Post Diff
DP8	Diff – Advanced Post - MGT	RDD	Retro Dispatchers Post Diff
DP9	Diff – Supervisory POST - MGT	RDD	---
DPC	Payroll Certification	RPC	Retro Payroll Certification
DPP	Preceptor Pay	RDX	Retro Preceptor Pay
DRP	Diff – Resp Crit Care 5%	RRC	Retro – Diff Crit Care 5%
DRT	Diff – Comm Crisis Resp Team	RD8	---
DS1	Diff – 1% Crime Scene Cert	RD7	---
DS2	Diff – 2.5% Crime Scene Cert	RD7	---
DS3	Diff – 3.5% Crime Scene Cert	RD7	---
DSG	Diff - Safety Offcr Pay GFathr	RSO	Retro Sfty Officer Coverage
DWC	Diff – Wound Care Nurse	---	---
DSO	Safety Officer Coverage	RSO	Retro Sfty Officer Coverage
DST	Strike Team Leader	RST	Retro Strike Team Leader
DTP	Diff – Tenprint Fingerprint Cert	RD2	---
E75	7.5% Atty V Differential	RSV	Retro Exceptional Svc
---	---	RGR	Retro Earnable Comp
ESV	5.0% Atty V / Supv Atty Diff	RSV	Retro Exceptional Svc
FL1	Flex - Manual Pay	---	---
FLP	Flexible Benefit Plan - PSDs	RLP	Retro Flexible Benefit Plan – PSDs – Cash Paid to Member
FLX	Flexible Benefit Plan Dollars	RFX	Retro Flexible Benefit Crdit – Cash Paid to Member
FOW	FBP Opt-out/Waive Dollars	ROW	Retro FBP Opt-out/Waive Dollars
L00	Laptop Allowance - Contract	RLA	Retro Laptop Allowance
M03	Commission	---	---
M07	SANBAG Excess Retire Cash	---	---
M09	Longevity Pay (ISD)	---	---

Exhibit A: Page 12
SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
COMPENSATION EARNABLE (TIER 1) FOR PARTICIPATING EMPLOYERS
UTILIZING THE COUNTY OF SAN BERNARDINO'S EMACS PAYROLL SYSTEM
(CONTINUED)

Effective November 7, 2019

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
M11	SFM Education Incentive	---	---
M20	Miscellaneous Pay-EC	---	---
M24	Training Officer Incentive	RTO	Retro Trng Officer Incentive
M28	Probation Officer Training Pay	---	---
M36	EMS Training Differential 10%	RET	Retro Emergency Medical Diff
M40	BG Special Circumstances Pay	RSP	Retro Special Circumstances Pay
M42	Chaplain Housing Allowance	---	---
M43	Sup Life Premium Allow	---	---
M44	VGUL Premium Allowance	---	---
M45	EMS Training Differential 12.5%	RET	Retro Emergency Medical Diff
M49	Misc Pay Non Discretion	---	---
M50	BG Stipend - Paramedic Pay	RPP	Retro - Paramedic Pay Stipend
M51	Safety Equip Stipend - SPO/SPS	---	---
M52	CPA Stipend	---	---
M53	WIC Nutrnl Asst Cert Allowance	---	---
M54	Professional Engineer Bonus	---	---
M55	Remote Assignment Incentive	---	---
M56	Misc Stipulated Award	---	---
M57	Diff – Paramedic Pay (Grandfathered)		
ML1	Longevity Pay 10%	RLG	Retro Longevity Pay
ML2	Longevity Pay 2%	RLG	Retro Longevity Pay
ML3	Longevity Pay 1%	RLG	Retro Longevity Pay
ML4	Longevity Pay 4%	RLG	Retro Longevity Pay
ML6	Longevity Pay 6%	RLG	Retro Longevity Pay
ML8	Longevity Pay 8%	RLG	Retro Longevity Pay
MLS	Longevity Pay 2% - NRP	RLG	Retro Longevity Pay
MT1	Transitional Pay 10%	RTG	Retro Transitional Pay
MT2	Transitional Pay 2%	RTG	Retro Transitional Pay
MT4	Transitional Pay 4%	RTG	Retro Transitional Pay
MT8	Transitional Pay 8%	RTG	Retro Transitional Pay
MTC	Cash in Lieu of Benefit		

Exhibit A: Page 13
SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
COMPENSATION EARNABLE (TIER 1) FOR PARTICIPATING EMPLOYERS
UTILIZING THE COUNTY OF SAN BERNARDINO'S EMACS PAYROLL SYSTEM
(CONTINUED)

Effective November 7, 2019

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
OC1 ⁴	On Call ⁴	ROC ⁴	Retro On Call OC ⁴
OC2 ⁴	On Call – Safety ⁴	ROC ⁴	Retro On Call OC ⁴
OC3 ⁴	On Call OC ⁴	ROC ⁴	Retro On Call OC ⁴
OC4 ⁴	On Call Safety OC ⁵	ROC ⁵	Retro On Call OC ⁵
OC5 ⁴	On Call – SpDist ⁵	RC ⁵	Retro On Call SpDist ⁵
OC6 ⁴	On Call - \$3.50 ⁵	ROC ⁵	Retro On Call OC ⁵
OC7 ⁴	On-Call (Hesperia) ⁵	---	---
OC8 ⁴	On-Call Fire	---	---
OC9 ⁴	On-Call Critical	ROC	---
OTH	Firefighter Additional Pay	RTH	Retro Firefighter Addl Pay
PHR	Paid Holiday - MS Reported	RHR	Retro Paid Holiday MS Reported
PHS	Paid Holiday - Straight Spec	RHS	Retro Paid Holiday - Straight
PK9	Paid Canine Officer Pay	RK9	Retro Paid Canine Officer Pay
RTC	Retirement - Excess Cash	---	---
S25	2.5% Special Assignment Comp	RSA	Retro Special Assign Comp
S30	3.0% Special Assignment Comp	RSA	Retro Special Assign Comp
S35	3.5% Special Assignment Comp	RSA	Retro Special Assign Comp
S40	4.0% Special Assignment Comp	RSA	Retro Special Assign Comp
S45	4.5% Special Assignment Comp	RSA	Retro Special Assign Comp
S50	5.0% Special Assignment Comp	RSA	Retro Special Assign Comp
S55	5.5% Special Assignment Comp	RSA	Retro Special Assign Comp
S60	6.0% Special Assignment Comp	RSA	Retro Special Assign Comp
S65	6.5% Special Assignment Comp	RSA	Retro Special Assign Comp
S70	7.0% Special Assignment Comp	RSA	Retro Special Assign Comp
S75	7.5% Special Assignment Comp	RSA	Retro Special Assign Comp
SP1	\$0.50 Special Assignment Comp	---	---
SP2	\$1.00 Special Assignment Comp	---	---
SP3	\$1.75 Special Assignment Comp	RSA	Retro Special Assign Comp
STV	Safety - Court Travel Time	RTV	Retro Safety Court Travel Time

⁴ Inclusion subject to judicial resolution of *Alameda County Deputy Sheriff's Assn. v. Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095 (review granted March 28, 2018).

Exhibit A: Page 14
SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
COMPENSATION EARNABLE (TIER 1) FOR PARTICIPATING EMPLOYERS
UTILIZING THE COUNTY OF SAN BERNARDINO'S EMACS PAYROLL SYSTEM
(CONTINUED)

Effective November 7, 2019

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
SY1 ⁵	Standby ⁵	RSB ⁵	Retro Standby SY ⁵
SY2 ⁵	Standby – Minimum Wage ⁵	RSB ⁵	Retro Standby SY ⁵
SY3 ⁶	Standby – Minimum Wage Fire ⁶	RSB ⁶	Retro Standby SY ⁶
SY4 ⁶	Standby – Amounts Only ⁶	RY4 ⁶	Retro Standby Amounts Only ⁶
SY5 ⁶	Standby SY ⁶	RSB ⁶	Retro Standby SY ⁶
SY6 ⁶	Standby – Fed Minimum Wage ⁶	RSB ⁶	Retro Standby SY ⁶
SY7 ⁶	Standby - Critical ⁶	RSB ⁶	Retro Standby SY ⁶
SX0	2.0% Spec Assign Comp EXM Unit	RSA	Retro Special Assign Comp
SX1	2.5% Spec Assign Comp EXM Unit	RSA	Retro Special Assign Comp
SX2	5.0% Spec Assign Comp EXM Unit	RSA	Retro Special Assign Comp
SX3	7.5% Spec Assign Comp EXM Unit	RSA	Retro Special Assign Comp
SX4	4.0% Spec Assign Comp EXM Unit	RSA	Retro Special Assign Comp
SX5	3.5% Spec Assign Comp EXM Unit	RSA	Retro Special Assign Comp
SX6	5.5% Spec Assign Comp EXM Unit	RSA	Retro Special Assign Comp
SX8	3% Spec Assign Comp EXM Unit		
T01	Tool Allowance - Proration	RTL	Retro Tool Allowance
T02	Tool Allowance - Mech Asst	RTL	Retro Tool Allowance
T03	Tool Allowance - Equip Svcs	RTL	Retro Tool Allowance
T04	Tool Allowance - Mtr Flt/Shr	RTL	Retro Tool Allowance
T05	Tool Allowance - BG Non-Rep	RTL	Retro Tool Allowance
T06	Tool Allowance - GSU	RTL	Retro Tool Allowance
T07	Tool Allowance - Shr Avia Mech	RTL	Retro Tool Allowance
U00	Uniform Allowance - Flat	RTU	Retro Uniform Allowance
U01	Uniform Allowance - Proration	RTU	Retro Uniform Allowance
U02	Uniform Allowance - General	RTU	Retro Uniform Allowance

⁵ Inclusion subject to judicial resolution of *Alameda County Deputy Sheriff's Assn. v. Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095 (review granted March 28, 2018)

⁶ Inclusion subject to judicial resolution of *Alameda County Deputy Sheriff's Assn. v. Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095 (review granted March 28, 2018).

Exhibit A: Page 15
SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
COMPENSATION EARNABLE (TIER 1) FOR PARTICIPATING EMPLOYERS
UTILIZING THE COUNTY OF SAN BERNARDINO'S EMACS PAYROLL SYSTEM
(CONTINUED)

Effective November 7, 2019

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
U03	Uniform Allowance - Safety	RTU	Retro Uniform Allowance
U04	Uniform Allowance - Safty Mgt	RTU	Retro Uniform Allowance
U06	Uniform Allow-Water & San	RTU	Retro Uniform Allowance
U07	Uniform Allow-935 Firefighters	RTU	Retro Uniform Allowance
U08	Uniform Allowance Other	RTU	Retro Uniform Allowance
U09	Uniform Sher Tng Specialist	RTU	Retro Uniform Allowance
U10	Uniform Spec Fire	RTU	Retro Uniform Allowance
U11	Uniform-Boot Allowance SBPEA	RTU	Retro Uniform Allowance
U12	Uniform Allowance – Historical \$500	RTU	Retro Uniform Allowance
U13	Uniform Allowance – Auto Asst \$390	RTU	Retro Uniform Allowance
U14	Uniform Allowance - SPO/SPS	RTU	Retro Uniform Allowance
U15	Uniform Allowance – Footwear Allowance Sanitation	RTU	Retro Uniform Allowance
U16	Uniform-Boot Allowance SPO/SPS	RTU	Retro Uniform Allowance
W50	Agreement Incentive	---	---

Exhibit A: Page 17
SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
COMPENSATION EARNABLE (TIER 1)
FOR BARSTOW FIRE PROTECTION DISTRICT

Effective November 7, 2019

The Board of Retirement's definition of "Compensation Earnable" shall include the following special pay and allowances paid by the Barstow Fire Protection District:

Earnings Code	Retro Earnings Code	Earnings Code Description
BFECB	BFREB	Base Pay
BFAA	BFRAA	Auto Allowances
BFBLO	BFRBL	Bilingual
BFCAE	BFRCA	Cashout-Administrative
BFCHE	BFRCH	Cashout-Holiday
BFCVE	BFRCV	Cashout-Vacation
BFD16	BFRBP	Paramedic Pay
BFD17	BFRB5	5% Out of Class
BFD36	BFRDH	Differential - Haz Mat
BFD37	BFRDT	Differential - EMT Pay
BFD51	BFR51	Differential – USAR Team
BFM11	BFRED	Education Incentive Pay
BFU00	---	Uniform Allowance

Exhibit A: Page 18
SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
COMPENSATION EARNABLE (TIER 1)
FOR BIG BEAR FIRE AUTHORITY

Effective November 7, 2019

The Board of Retirement's definition of "Compensation Earnable" shall include the following special pay and allowances paid by the Big Bear Fire Authority:

Earnings Code	Retro Earnings Code	Earnings Code Description
BAECB	BAREB	Base Pay
BAACO	BARAC	Leave Accrual Cash Out
BACAE	BARCA	Cashout – Administrative
BACHE	BARCH	Cashout – Holiday
BACVE	BARCV	Cashout - Vacation
BABA	BARBA	Boot Allowance
BADP	BARDP	Differential Pay
BAEB	BAREP	Edu Inc/Paramdc Pay/EMS Coord Pay
BAFBP	BARFB	Employer Paid Flexible Benefit Plan – Excess Cash Paid to Member
BAIF	BARIF	Incentive Pay (e.g. Fitness)
BAIP	BARIP	Incentive Pay (e.g. Bilingual)
BALP	BARLP	Longevity Pay
BAOCP	BAROC	Out of Class Pay
BASB	BARSB	Stand-By Pay ¹
BASEA	BASRE	Safety Equipment Allowance
BAUNI	BARUN	Uniform Allowance in Cash (no receipts required)

¹ Inclusion subject to judicial resolution of *Alameda County Deputy Sheriff's Assn. v. Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095 (review granted March 28, 2018.)

Exhibit A: Page 19
SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
COMPENSATION EARNABLE (TIER 1)
FOR THE CALIFORNIA STATE ASSOCIATION OF COUNTIES

Effective November 7, 2019

The Board of Retirement's definition of "Compensation Earnable" shall include the following special pay and allowances paid by the California State Association of Counties:

Earnings Code	Retro Earnings Code	Earnings Code Description
CSECB	CSREB	Base Pay
CSAA	CSRAA	Auto Allowances
CSAVL	CSRAV	Cash Out of Annually Accrued Vacation Leave (E/C up to maximum annual accrual only)
CSHIB ¹	CSRHB ¹	Health Insurance Buyouts ¹
CSINS ¹	CSRIN ¹	Association Paid Medical and Dental Insurance Premiums ¹
CSMA	CSRMA	Moving Allowance
CSTA	CSRTA	Transit Allowances

¹ Inclusion subject to judicial resolution of *Alameda County Deputy Sheriff's Assn. v. Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095 (review granted March 28, 2018).

Exhibit A: Page 20

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 1) FOR THE CITY OF BIG BEAR LAKE

Effective November 7, 2019

The Board of Retirement's definition of "Compensation Earnable" shall include the following special pay and allowances paid by the City of Big Bear Lake:

Earnings Code	Retro Earnings Code	Earnings Code Description
BBECB	BBREB	Basic Hourly Rate
BBCAE	BBRCA	Cashout – Administrative (up to maximum annual accrual only)
BBCHE	BBRCH	Cashout – Holiday (up to maximum annual accrual only)
BBCVE	BBRCV	Cashout – Vacation (up to maximum annual accrual only)
BBBA	BBRBA	Boot Allowance
BBDP	BBRDP	Differential Pay
BBEB	BBREP	Educational Incentive/Paramedic Pay/EMS Coordinator Pay
BBFBP ¹	BBRFB ¹	Employer Paid Flexible Benefit Plan; Alternative Insurance Benefit Program ¹
BBEFB ¹	BBREF ¹	Employer Paid Flexible Benefit – Excess Cash Paid to Member ¹
BBIF	BBRIF	Incentive Pay (e.g. Fitness)
BBIP	BBRIP	Incentive Pay (e.g. Bilingual)
BBLP	BBRLP	Longevity Pay
BBOCP	BBROC	Out of Class Pay
BBSB ¹	BBRSB ¹	Stand-By Pay ¹
BBSEA	BBRSE	Safety Equipment Allowance
BBUNI	BBRUN	Uniform Allowance in Cash (no receipts required)

¹ Inclusion subject to judicial resolution of *Alameda County Deputy Sheriff's Assn. v. Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095 (review granted March 28, 2018).

Exhibit A: Page 21
SAN COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
COMPENSATION EARNABLE (TIER 1)
FOR THE CITY OF CHINO HILLS

Effective November 7, 2019

The Board of Retirement's definition of "Compensation Earnable" shall include the following special pay and allowances paid by the City of Chino Hills:

Earnings Code	Retro Earnings Code	Earnings Code Description
CHECB	CHREB	Basic Hourly Rate
CHAA	CHRAA	Auto Allowance
CHBA	CHRBA	Boot Allowance
CHBL	CHRBL	Bilingual Pay
CHCAE	CHRAE	Cashout Admin – Earnable Comp (up to annual accrual)
CHCER	CHRCP	Certification Pay
CHCVE	CHRVE	Cashout Vac – Earnable Comp (up to annual accrual)
CHFBP ¹	CHRF ¹	Employer Paid Flexible Benefit Dollars ¹
CHOC ¹	CHR24 ¹	On-Call Pay-Employees assigned to 24 hour On-Call Duty ¹
CHOCD	CHROC	On-Call Differential-for specific supervisory classes
CHRTC	---	Retirement Excess Cash
CHSAP	CHRSA	Special Assignment Pay
CHSLI	CHRS ¹	Sick Leave Incentive - Cash out of sick leave, 96 hours maximum

¹ Inclusion subject to judicial resolution of *Alameda County Deputy Sheriff's Assn. v. Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095 (review granted March 28, 2018).

Exhibit A: Page 22
SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
COMPENSATION EARNABLE (TIER 1)
FOR CRESTLINE SANITATION DISTRICT

Effective November 7, 2019

The Board of Retirement's definition of "Compensation Earnable" shall include the following special pay and allowances paid by the Crestline Sanitation District:

Earnings Code	Retro Earnings Code	Earnings Code Description
CSDECB	CSDREB	Earnable Comp Base
CSDBA	CSDRBA	Boot Allowance
CSDBL2	CSDRBB	Bilingual - Verbal
CSDBL3	CSDRBW	Bilingual - Written
CSDBL6	CSDRB4	Bilingual - \$40
CSDC07	CSDRCB	Call Back
CSDCHE	CSDRHE	Cashout – Holiday (up to annual maximum accrual only)
CSDCVE	CSDRVE	Cashout – Vacation (up to annual maximum accrual only)
CSDD22	CSDREU	ESU 5% Out of Class
CSDD44	CSDR44	Diff CAHL Wknd
CSDD45	CSDR45	Diff CWSM 5% CAHL
CSDDC1	CSDRDW	Certification Diff \$0.25
CSDDC2	CSDRD2	Certification Diff \$0.50
CSDDC3	CSDRD3	Certification Diff \$0.30
CSDDC4	CSDRD4	Certification Diff \$0.60
CSDDPP	CSDRDX	Preceptor Diff
CSDEL	---	Executive Leave Cashout
CSDFLC	CSDRFC	Flexible Benefit Credit – Excess Cash Paid to Member
CSDFLX	CSDRFX	Flexible Benefit Plan Dollars – Excess Cash Paid to Member
CSDM22	---	Long Term Assignment Allowance
CSDMPB	CSDRPB	Partially Benefited Pay
CSDOC1	CSDROC	On Call
CSDOC6	CSDRC5	On Call \$3.50
CSDPHS	CSDRHS	Paid Holiday Straight
CSDRBR	---	Base Rate of Pay Change
CSDRGR	---	Earnable Comp
CSDRTC	---	Excess Retirement Cash

Exhibit A: Page 23
SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
COMPENSATION EARNABLE (TIER 1)
FOR CRESTLINE SANITATION DISTRICT
(CONTINUED)

Effective November 7, 2019

Earnings Code	Retro Earnings Code	Earnings Code Description
CSDSY1 ¹	CSDRSB ¹	Standby ¹
CSDSY6 ¹	CSDRY6 ¹	Standby Minimum Wage ¹
CSDSY7 ¹	CSDRY7 ¹	Standby Critical ¹
CSDUNI	CSDRUN	Uniform Allowance

¹ Inclusion subject to judicial resolution of *Alameda County Deputy Sheriff's Assn. v. Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095 (review granted March 28, 2018).

Exhibit A: Page 24
SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
COMPENSATION EARNABLE (TIER 1)
FOR THE DEPARTMENT OF WATER AND POWER OF THE CITY OF BIG BEAR
LAKE

Effective November 7, 2019

The Board of Retirement's definition of "Compensation Earnable" shall include the following special pay and allowances paid by the Department of Water and Power of the City of Big Bear Lake:

Earnings Code	Retro Earnings Code	Earnings Code Description
BBECB	BBREB	Basic Hourly Rate
BBACO	BBRAC	Leave Accruals Cash Out E/C up to maximum cashable annual accrual only
BBBA	BBRBA	Boot Allowance
BBBLP	BBRBL	Bilingual Pay
BBEB1	BBREE	Educational Pay
BBFBB	BBRFP	Employer Paid Flexible Benefit Plan – Excess Cash Paid to Member
BBIPY	BBRIY	Incentive Pay
BBLP	BBRLP	Longevity Pay
BBOCP	BBROC	Out of Class Pay
BBSB	BBRSB	Stand-By Pay ¹
BBSEA	BBRSE	Safety Equipment Allowance
BBUNI	BBRUN	Uniform Allowance in Cash (no receipts required)

¹ Inclusion subject to judicial resolution of *Alameda County Deputy Sheriff's Assn. v. Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095 (review granted March 28, 2018).

Exhibit A: Page 25

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 1) FOR THE LAW LIBRARY FOR SAN BERNARDINO COUNTY

Effective November 7, 2019

The Board of Retirement's definition of "Compensation Earnable" shall include the following special pay and allowances paid by the Law Library for San Bernardino County:

Earnings Code	Retro Earnings Code	Earnings Code Description
LLECB	LLREB	Basic Hourly Rate
LLAA	LLRAA	Auto Allowance
LLBOP	---	Benefit Option Plan Excess Cash
LLIP1	LLRIP ¹	Employer Paid Medical and Dental Insurance Premiums ¹
LLDJ	--	Shift Differential - Janitor

¹ Inclusion subject to judicial resolution of *Alameda County Deputy Sheriff's Assn. v. Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095 (review granted March 28, 2018).

Exhibit A: Page 26

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 1) FOR THE MOJAVE DESERT AIR QUALITY MANAGEMENT DISTRICT

Effective November 7, 2019

The Board of Retirement's definition of "Compensation Earnable" shall include the following special pay and allowances paid by the Mojave Desert Air Quality Management District:

Earnings Code	Retro Earnings Code	Earnings Code Description
MAECB	MAREB	Earnable Comp Base
MAALA	MARAA	Admin. Leave Cash Out – E/C up to maximum annual accrual only (requested by employee) – Group A
MAALB	MARAB	Admin. Leave Cash Out – E/C up to maximum annual accrual only (requested by employee) – Group B
MAALE	MARAE	Admin. Leave Cash Out – E/C up to maximum annual accrual only (requested by employee) – Group E
MAALP	MAREB	Administrative Leave With Pay (Base-removed from job for investigation)
MABDP	MAREA	Blood Donation Paid Leave (Base)
MABL	MARBL	Bilingual (All Units Except Management)
MACT	MAREC	Compensation Time Taken (Base)
MAE11	MARED	Basic Hourly Rate
MAE2A	MAREE	Annual Leave-Management & Supervisory Only (Base)
MAE2C	MAREF	Administrative Leave-Exempt and Management Only (Base)
MAE2H	MAREG	Holiday Leave Pay (Base-for other than leave accrual cashout after termination)
MAE2J	MAREH	Jury Duty Leave Pay (Base)
MAE2L	MAR2L	Administrative Leave Cash Out (System Generated) E/C up to maximum annual accrual only
MAE2M	MAREI	Military Leave Pay (Base)
MAE2R	---	Retro Recovery that affect Compensation earnable
MAE2S	MAREJ	Sick Leave Pay (Base-for other than leave accrual cashout after termination)
MAE2U	MAR2U	Auto Allowance
MAE2V	MAREK	Vacation Leave Pay (Base-for other than leave accrual cashout after termination)
MAE2X	MAR2X	Vacation Cash Out - regular and safety apply to compensation earnable (E/C up to maximum cashable annual accrual only)
MAE2Y	MAR2Y	Holiday Cash Out – E/C up to maximum annual accrual only
MAETP	MAREL	Education and Training Paid Leave (Base)

Exhibit A: Page 27
SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
COMPENSATION EARNABLE (TIER 1)
FOR THE MOJAVE DESERT AIR QUALITY MANAGEMENT DISTRICT
(CONTINUED)

Effective November 7, 2019

Earnings Code	Retro Earnings Code	Earnings Code Description
MAFBP ¹	MARFB ¹	Employer Paid Benefit Plan ¹
MALS	MARLS	Longevity Pay
MANSD	MARND	Night Shift Differential
MAOC ¹	MAROC ¹	On Call ¹
MAPBP	MARPB	Position Bilingual Pay (Base)
MAPL	MAREM	Personnel Leave which continues employees regular salary for exams, interviews and training (Base)
MARC	---	Retro Payments that affect Compensation earnable
MARL	MAREN	Relocation Leave (Base)
MARTC	---	Retirement Benefits Paid in Taxable Cash
MASAP	MARSA	Special Assignment Compensation
MASB ¹	MARSB ¹	Standby ¹
MASLI	MARSI	Sick leave incentive cash out.
MATDL	MAREP	Occupational Injury - Temporary Disability Leave (Base)
MAUTA	MARUT	Uniform & Tool Allowance
MAWL	MAREQ	Witness Leave (Base)

¹ Inclusion subject to judicial resolution of *Alameda County Deputy Sheriff's Assn. v. Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095 (review granted March 28, 2018).

Exhibit A: Page 28

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 1) FOR SOUTH COAST AIR QUALITY MANAGEMENT DISTRICT

Effective November 7, 2019

The Board of Retirement's definition of "Compensation Earnable" shall include the following special pay and allowances paid by South Coast Air Quality Management District:

Earnings Code	Retro Earnings Code	Earnings Code Description
AQECB	AQREB	Basic Hourly Rate
AQBC	AQRBC	Employer Paid Benefit Cap
AQCS	AQRCS	Compensatory Time Sell Back (excludes Compensatory Time associated with overtime)
AQD ^{1, 2}	AQRD ^{1, 2}	Dental ¹
AQDEF	AQRDF	Shift Differential Pay
AQHP	AQRHP	Hazard Pay
AQLI ^{1, 2}	AQRLI ^{1, 2}	Life Insurance ¹
AQM ^{1, 2}	AQRM ^{1, 2}	Medical ^{1, 2}
AQPFA	AQRPF	Parking Fee Advance
AQRIP	AQRRI	Rideshare Incentive Pay
AQSBB	AQRSB	Skill-Based Pay - Bilingual
AQSBE	AQRSE	Skill-Based Pay - Educational Degrees, Certificates, etc.
AQSBS	AQRSS	Skill-Based Pay - Shorthand
AQSLS	AQRSL	Sick Leave Time Sell Back
AQSP ²	AQRSP ²	Standby Pay ²
AQV ^{1, 2}	AQRV ^{1, 2}	Vision ^{1, 2}
AQVS	AQRVS	Vacation Time Sell Back
AQVTA	AQRVT	Vehicle Transition Allowance

¹ This pay item is included as Compensation Earnable only for those employees hired prior to January 2, 2006.

² Inclusion subject to judicial resolution of *Alameda County Deputy Sheriff's Assn. v. Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095 (review granted March 28, 2018)

Exhibit A: Page 29

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 1) FOR THE SUPERIOR COURT OF CALIFORNIA COUNTY OF SAN BERNARDINO

Effective November 7, 2019

The Board of Retirement's definition of "Compensation Earnable" shall include the following special pay and allowances paid by the Superior Court of California County of San Bernardino:

Earnings Code	Retro Earnings Code	Earnings Code Description
SPECB	SPREB	Earnable Comp Base
SPAA	SPRAA	Auto Allowance Other \$276.92
SPAA1	SPRAO	Auto Allowance Other \$346.15
SPBA	SPRBA	Boot Allowance
SPBL	SPRBL	Bilingual – Courts
SPCAE	SPRCA	Cashout Admin – Earnable Comp
SPCVE	SPRCV	Cashout Vac – Earnable Comp
SPCHE	SPRCH	Cashout Hol – Earnable Comp
SPFP	SPRFP	Facilitation Pay
SPFLX	SPRFX	Flexible Benefit Plan Dollars ¹
SPM14	---	Court Employee Raise 6/30/00
SPM08	SPR08	Court Lump Sum
SPOC	SPROC	On Call ¹
SPRT6	SPRD6	6% Real Time Differential
SPRTC	SPRRC	Retirement – Excess Cash
SPRTD	SPRD3	3% Real Time Differential
SPSAC	SPRSA	2.5% Special Assignment Comp
SPSA1	SPRS1	3.0% Special Assignment Comp
SPSA2	SPRS2	3.5% Special Assignment Comp
SPSA3	SPRS3	4.5% Special Assignment Comp
SPSA4	SPRS4	5.0% Special Assignment Comp
SPSA5	SPRS5	5.5% Special Assignment Comp
SPSA6	SPRS6	6.0% Special Assignment Comp
SPSA7	SPRS7	6.5% Special Assignment Comp
SPSA8	SPRS8	7.0% Special Assignment Comp
SPSA9	SPRS9	7.5% Special Assignment Comp
SPSA10	SPRS10	8.5% Special Assignment Comp
SPSA11	SPRS11	9.5% Special Assignment Comp

¹ Inclusion subject to judicial resolution of *Alameda County Deputy Sheriff's Assn. v. Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095 (review granted March 28, 2018).

Exhibit A: Page 30
SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
COMPENSATION EARNABLE (TIER 1)
FOR THE SUPERIOR COURT OF CALIFORNIA COUNTY OF SAN BERNARDINO
(CONTINUED)

Effective November 7, 2019

Earnings Code	Retro Earnings Code	Earnings Code Description
SPSA12	SPRS12	10.5% Special Assignment Comp
SPSA13	SPRS13	11.5% Special Assignment Comp
SPSA14	SPRS14	12.5% Special Assignment Comp
SPSA15	SPRS15	13.5% Special Assignment Comp
SPSA16	SPRS16	14.5% Special Assignment Comp
SPSA17	SPRS17	15.0% Special Assignment Comp
SPSA18	SPRS18	4.0% Special Assignment Comp
SPSB ²	SPRSB ²	Standby ²
SPSB1 ²	SPRS1 ²	Standby – Minimum Wage ²
SPTMA	SPRTM	Tuition & Membership Allowance

² Inclusion subject to judicial resolution of *Alameda County Deputy Sheriff's Assn. v. Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095 (review granted March 28, 2018).

Exhibit A: Page 31

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION PENSIONABLE COMPENSATION (TIER 2) FOR PARTICIPATING EMPLOYERS UTILIZING THE COUNTY OF SAN BERNARDINO'S EMACS PAYROLL SYSTEM

Effective November 7, 2019

The Board of Retirement's definition of "Pensionable Compensation" shall include the following special pay and allowances paid by participating employers utilizing the County of San Bernardino's Employee Management and Compensation System (EMACS) payroll system. These employers include:

- California Electronic Recording Transaction Network Authority
- County of San Bernardino
- Hesperia Recreation and Park District
- Inland Library System
- Local Agency Formation Commission
- San Bernardino County Transportation Authority
- San Bernardino County Employees' Retirement Association

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
PCB	Pensionable Comp Base	REB	Retro Retirement Comp Base
2BN	Shift 2 Differential Pd Leave B	R2N	Retro Shift2 Non Prod/Pd Leave
2BW	Shift 2 Differential - Worked B	R2W	Retro Shift2 Non Prod/Worked
2CN	Shift 2 Differential Pd Leave C	R2N	Retro Shift2 Non Prod/Pd Leave
2CW	Shift 2 Differential - Worked C	R2W	Retro Shift2 Non Prod/Worked
2DN	Shift 2 Differential Pd Leave D	R2N	Retro Shift2 Non Prod/Pd Leave
2DW	Shift 2 Differential - Worked D	R2W	Retro Shift2 Non Prod/Worked
2EN	Shift 2 Differential Pd Leave E	R2N	Retro Shift2 Non Prod/Pd Leave
2EW	Shift 2 Differential - Worked E	R2W	Retro Shift2 Non Prod/Worked
2FW	Shift 2 Differential - Worked F	R2W	Retro Shift2 Non Prod/Worked
2GN	Shift 2 Differential Pd Leave G	R2N	Retro Shift2 Non Prod/Pd Leave
2GW	Shift 2 Differential - Worked G	R2W	Retro Shift2 Non Prod/Worked
2HN	Evening Shift Differential: \$1.00/hr	R2N	Retro Shift2 Non Prod/Pd Leave
2HW	Evening Shift Differential: \$1.00/hr	R2W	Retro Shift2 Non Prod/Worked
2RW	Professional Group - ARC Shift Pay: \$1.25/hr	R2W	Retro Shift2 Non Prod/Worked
3BN	Shift 3 Differential Pd Leave B	R3N	Retro Shift3 Non Prod/Pd Leave
3BW	Shift 3 Differential - Worked B	R3W	Retro Shift3 Non Prod/Worked
3CW	Shift 3 Differential - Worked C	R3W	Retro Shift3 Non Prod/Worked
3DN	Shift 3 Differential Pd Leave D	R3N	Retro Shift3 Non Prod/Pd Leave

Exhibit A: Page 32
SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
PENSIONABLE COMPENSATION (TIER 2) FOR PARTICIPATING EMPLOYERS
UTILIZING THE COUNTY OF SAN BERNARDINO'S EMACS PAYROLL SYSTEM
(CONTINUED)

Effective November 7, 2019

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
3DW	Shift 3 Differential - Worked D	R3W	Retro Shift3 Non Prod/Worked
3EN	Shift 3 Differential Pd Leave E	R3N	Retro Shift3 Non Prod/Pd Leave
3EW	Shift 3 Differential - Worked E	R3W	Retro Shift3 Non Prod/Worked
3FW	Shift 3 Differential - Worked F	R3W	Retro Shift3 Non Prod/Worked
3GN	Shift 3 Differential Pd Leave G	R3N	Retro Shift3 Non Prod/Pd Leave
3GW	Shift 3 Differential - Worked G	R3W	Retro Shift3 Non Prod/Worked
3HN	Night Shift Differential: \$1.30/hr	R3N	Retro Shift3 Non Prod/Pd Leave
3HW	Night Shift Differential: \$1.30/hr	R3W	Retro Shift3 Non Prod/Worked
3IN	Medical Support Shift Differential: \$2.85/hr	R3N	Retro Shift3 Non Prod/Pd Leave
3IW	Medical Support Shift Differential: \$2.85/hr	R3W	Retro Shift3 Non Prod/Worked
3RW	Professional Group - ARC Shift Pay: \$1.75/hr	R3W	Retro Shift3 Non Prod/Worked
BL0	Bilingual - Contract	---	---
BL2	Bilingual - Verbal	RBB	Retro Bilingual
BL3	Bilingual - Written	RBB	Retro Bilingual
BL4	Bilingual - Technical	RBB	Retro Bilingual
BL5	Bilingual - Sheriff Trans	RBB	Retro Bilingual
BL6	Bilingual - \$40	RBB	Retro Bilingual
BL7	Bilingual - \$45	RBB	Retro Bilingual
BL8	Bilingual - \$50	RBB	Retro Bilingual
BL9	Bilingual - CSA70	RBB	Retro Bilingual
BLF	Bilingual 12 Hours	RBB	Retro Bilingual
BLP	Bilingual 11 Hours	RBB	Retro Bilingual
BN2	Bilingual - Prorated Verbal	RBB	Retro Bilingual
BN3	Bilingual - Prorated Written	RBB	Retro Bilingual
BN4	Bilingual - Prorated Technical	RBB	Retro Bilingual
C12	Weekend CNT Diff - \$3.00	RDM	Retro Diff Medical WkEnd
D01	Nurses Unit	RDN	Retro Diff Nurses Unit
D04	Inpatient Assignment	RDA	Retro Diff Inpatient Assignment
D10	Resident Pay	RDR	Retro Resident Pay
D11	Flight Pay - Pilots	RDF	Retro Flight Pay
D12	Flight Pay - Observer	RDF	Retro Flight Pay
D13	BG Paramedic Diff - Full Time	RDP	Retro Paramedic Diff

Exhibit A: Page 33
SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
PENSIONABLE COMPENSATION (TIER 2) FOR PARTICIPATING EMPLOYERS
UTILIZING THE COUNTY OF SAN BERNARDINO'S EMACS PAYROLL SYSTEM
(CONTINUED)

Effective November 7, 2019

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
D14	BG Paramedic Diff - Relief	RDP	Retro Paramedic Diff
D15	BG Diff - Haz Mat Team	RDZ	Retro Haz Mat Team
D18	Resident Sergeant 10.5%	---	---
D21	BG Diff - Household Haz Waste	RHZ	Retro House Haz Waste
D26	Arson/Bomb Hazard Pay	RRB	Retro Arson/Bomb Hazard Pay
D27	Custodian Assignment Diff	R27	Retro Custodian Assignment Diff
D28	Nurses Unit 2	RDN	Retro Diff Nurses Unit
D29	ClinicalTherapistDetFac	R29	Retro Diff ClinlTherapistDetFac
D30	Gen Main Mechanic JuvDet	RMM	Retro Gen Main Mechanic JuvDet
D32	AviationMechInspectAuth	RAM	Retro AviationMechInspectAuth
D33	Mobile Intensive Care RN	RMI	Retro Mobile Intensive Care RN
D34	Prob Div Dir Juv Hall	R34	Retro Prob Div Dir Juv Hall
D35	CSA70 Paramedic Diff Full Time	RDP	Retro Paramedic Diff
D40	Lead/Director	---	---
D41	Fire Mechanics Diff \$0.20	R41	Retro Fire Mechanics Diff I
D42	Fire Mechanics Diff \$0.50	R42	Retro Fire Mechanics Diff II
D43	Mobile Intensive Care 5%	RMI	Retro Mobile Intensive Care RN
D45	CWSM 5% CAHL	R45	Retro CWSM 5% CAHL
D47	Motorcycle Traffic Ofr	RMT	Retro Motorcycle Traffic Ofr
D48	BG Diff - HazMat Response Team	RDZ	Retro Haz Mat Team
D49	Desert/Mountain Region Diff	R49	Retro Diff Desert/Mtn Region
D50	River Div Battalion Chief Diff	R50	Retro River Div Battalion Chief
D51	BG-Diff USAR Team Assigned	RUS	Retro USAR Team
D52	BG-Diff USAR Team Not Assigned	RUS	Retro USAR Team
D53	BG-Diff HazMat Team Assigned	RDZ	Retro Haz Mat Team
D54	BG-Diff HazMat Tm Not Assigned	RDZ	Retro Haz Mat Team
D57	BG Diff - Household Haz Waste	RDZ	Retro Haz Mat Team
D58	Mobile Intensive Care RN2	RMI	Retro Mobile Intensive Care RN
D62	BG Diff-Certifications	RDW	Retro Certification Diffs
D64	BG Diff Crew Superintendent	RCD	Retro Crew Differential

Exhibit A: Page 34

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION PENSIONABLE COMPENSATION (TIER 2) FOR PARTICIPATING EMPLOYERS UTILIZING THE COUNTY OF SAN BERNARDINO'S EMACS PAYROLL SYSTEM (CONTINUED)

Effective November 7, 2019

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
D65	BG Diff Crew Foreman	RCD	Retro Crew Differential
D66	BG Diff Heavy Equip Operator	RHV	Retro Heavy Equip Operator Diff
D67	BG Diff ARFF Assigned	RSC	Retro ARFF
D68	BG Diff ARFF Not Assigned	RSC	Retro ARFF
D69	BG Diff Crew Captain	RCD	Retro Crew Differential
D70	BG Diff Flight Paramedic	RDP	Retro Paramedic Diff
D71	BG Diff Emergency Med Tech	RET	Retro Emergency Medical Diff
D72	Correctional Mental Health Svc	---	---
D73	Diff-Nurses Unit 3	RDN	Retro Diff Nurses Unit
D74	Inpatient Assignment Compensation-CLT, TI	---	---
D75	Inpatient Assignment Compensation-PRF	RDA	Retro Diff Inpatient Assignment
D76	Class "A" License Differential	---	---
D77	Dispatcher POST Differential \$1.00	RDD	Retro Dispatchers Post Diff
D78	Dispatcher POST Differential \$1.50	RDD	Retro Dispatchers Post Diff
D79	BG Diff-Flight Paramedic Not Assigned	RDP	Retro Paramedic Diff
D80	BG Diff-Crew Captain Not Assigned	RCD	Retro Crew Differential
D81	Dialysis Unit Differential	---	---
D82	Auditing Pay Differential	R82	Retro-Auditing Pay Differential
D83	Motor Fleet Mech ASE Cert Differential-One Certification	RDW	Retro Certification Diffs
D84	Motor Fleet Mech ASE Cert Differential-Two Certifications	RDW	Retro Certification Diffs
D85	Specialty Pay – Neuro	---	---
D86	PCR-STR DNA Differential	R86	Retro-PCR-STR DNA Differential
D88	Board Certified Psychiatrist Diff	R88	Board Certified Psychiatrist Diff
D89	Diff – Specialty Unit Floating	---	---
D90	Diff – Specialty Unit Floating 2	---	---
D91	Diff – Specialty Unit Educator	---	---
D92	Diff – Specialty Unit Educator 2	---	---
D93	Telemetry Nurses ER	---	---
D94	Diff – Medical Crew Lead	---	---

Exhibit A: Page 35
SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
PENSIONABLE COMPENSATION (TIER 2) FOR PARTICIPATING EMPLOYERS
UTILIZING THE COUNTY OF SAN BERNARDINO'S EMACS PAYROLL SYSTEM
(CONTINUED)

Effective November 7, 2019

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
D95	BG Diff – Comp Officer Cert Pay	RCO	Retro – BG Diff Comp Officer Cert Pay
D96	Diff – Red Card Cert & PPR Cert	R96	Retro – Diff Red Card Cert & PPR Cert
D97	Diff – Auto Serv Excellence Cert	R97	Retro – Diff Auto Serv Excellence Cert
D98	Diff – Mobile Intens Care Backup		
D4C	Diff – 4N Spec ICU Certification	---	---
D4N	Diff – 4N Stroke Unit	R4S	Retro – Diff 4N Stroke Unit
DAC	Diff Assign CA Dept of Corrs	RAR	Retro - Diff Assign CA DC & R
DC1	Certification Diff \$0.40	RDW	Retro Certification Diffs
DAD	Diff – Admissions Nurse	---	---
DBH	Diff – BehavHlth InPnt Detention	---	---
DC2	Certification Diff \$0.80	RDW	Retro Certification Diffs
DC3	Certification Diff \$0.45	RDW	Retro Certification Diffs
DC4	Certification Diff \$0.90	RDW	Retro Certification Diffs
DCC	Diff – Correctional Nurse Cert	RHP	Retro – Diff Correctional Nurse Cert
DCD	Diff ABMDI Cert Diplomat Lvl \$23.08 /PP	RDV	Retro ABMDI Certs
DCF	Diff ABMDI Cert Fellow Lvl \$34.62/PP	RDV	Retro ABMDI Certs
DCG	Diff – Company Officer Cert Pay		
DCH	Diff – Crew Foreman Unassigned		
DCP	Diff – American Institute of Cert Planners	RD9	---
DCS	Diff – Adv Cardiac Life Sup Cert	RLS	Retro – Adv Cardiac Life Sup Cert
DFC	Differential – Field Commander	RFC	Retro – Differential Field Commander
DFP	Diff – Fire Chief Cert Pay	RFP	Retro Fire Chief Cert Pay
DG4	PSD Teacher I/II	RDG	Retro PSD Teacher I/II
DHP	Diff – Correctional Cert	RD4	---
DHR	Human Res Officer ARMC	RHO	Retro Human Res Officer ARMC
DLP	Diff – Latent Print Cert	RD1	---
DNA	Diff – DNA Lead	---	---
DP1	Dif – Supervisory Lvl POST	RDD	---

Exhibit A: Page 36
SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
PENSIONABLE COMPENSATION (TIER 2) FOR PARTICIPATING EMPLOYERS
UTILIZING THE COUNTY OF SAN BERNARDINO'S EMACS PAYROLL SYSTEM
(CONTINUED)

Effective November 7, 2019

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
DP7	Diff – Intermediate Post – MGT	RDD	Retro Dispatchers Post Diff
DP8	Diff – Advanced Post - MGT	RDD	Retro Dispatchers Post Diff
DP9	Diff – Supervisory POST - MGT	RDD	---
DPC	Payroll Certification	RPC	Retro Payroll Certification
DRP	Diff – Resp Crit Care 5%	RRC	Retro – Diff Crit Care 5%
DS1	Diff – 1% Crime Scene Cert	RD7	---
DS2	Diff – 2.5% Crime Scene Cert	RD7	---
DS3	Diff – 3.5% Crime Scene Cert	RD7	---
DST	Strike Team Leader	RST	Retro Strike Team Leader
DTP	Diff – Tenprint Fingerprint Cert	RD2	---
DWC	Diff – Wound Care Nurse	---	---
E75	7.5% Atty V Differential	RSV	Retro Exceptional Svc
ESV	5.0% Atty V / Supv Atty Diff	RSV	Retro Exceptional Svc
M09	Longevity Pay (ISD)	---	---
M24	Training Officer Incentive.	RTO	Retro Trng Officer Incentive
M36	EMS Training Differential 10%	RET	Retro Emergency Medical Diff
M40	BG Special Circumstances Pay	RSP	Retro Special Circumstances Pay
M45	EMS Training Differential 12.5%	RET	Retro Emergency Medical Diff
M50	BG Stipend - Paramedic Pay	RPP	Retro - Paramedic Pay Stipend
M56	Misc Stipulated Award	---	---
ML1	Longevity Pay 10%	RLG	Retro Longevity Pay
ML2	Longevity Pay 2%	RLG	Retro Longevity Pay
ML3	Longevity Pay 1%	RLG	Retro Longevity Pay
ML4	Longevity Pay 4%	RLG	Retro Longevity Pay
ML6	Longevity Pay 6%	RLG	Retro Longevity Pay
ML8	Longevity Pay 8%	RLG	Retro Longevity Pay
MT1	Transitional Pay 10%	RTG	Retro Transitional Pay
MT2	Transitional Pay 2%	RTG	Retro Transitional Pay
MT4	Transitional Pay 4%	RTG	Retro Transitional Pay
MT8	Transitional Pay 8%	RTG	Retro Transitional Pay
M57	Diff – Paramedic Pay (Grandfathered)		

Exhibit A: Page 37

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION PENSIONABLE COMPENSATION (TIER 2) FOR PARTICIPATING EMPLOYERS UTILIZING THE COUNTY OF SAN BERNARDINO'S EMACS PAYROLL SYSTEM (CONTINUED)

Effective November 7, 2019

Earnings Code	Earnings Code Description	Retro Earnings Code	Retro Earnings Code Description
OC9 ¹	On-Call Critical	ROC	---
OTH	Firefighter Additional Pay	RTH	Retro Firefighter Additional Pay

¹ Inclusion subject to judicial resolution of *Alameda County Deputy Sheriff's Assn. v. Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095 (review granted March 28, 2018)

Exhibit A: Page 38

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION PENSIONABLE COMPENSATION (TIER 2) FOR BARSTOW FIRE PROTECTION DISTRICT

Effective November 7, 2019

The Board of Retirement's definition of "Pensionable Compensation" shall include the following special pay and allowances paid by the Barstow Fire Protection District:

Earnings Code	Retro Earnings Code	Earnings Code Description
BFPCB	BFRPC	Pensionable Comp Base
BFD16	BFRBP	Paramedic Pay
BFD36	BFRDH	Differential - Haz Mat
BFD37	BFRDT	Differential - EMT Pay
BFD51	BFR51	Differential – USAR Team

Exhibit A: Page 39

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 2) FOR BIG BEAR FIRE AUTHORITY

Effective November 7, 2019

The Board of Retirement's definition of "Pensionable Compensation" shall include the following special pay and allowances paid by the Big Bear Fire Authority:

Earnings Code	Retro Earnings Code	Earnings Code Description
BAPCB	BARPC	Pensionable Comp Base
BADP	BARDP	Differential Pay
BAEB	BAREP	Edu Inc/Paramdc Pay/EMS Coord Pay
BAFBP	BARFB	Emp Paid Flexible Benefit Plan
BAIP	BARIP	Incentive Pay (e.g. Bilingual)
BALP	BARLP	Longevity Pay

Exhibit A: Page 40

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION PENSIONABLE COMPENSATION (TIER 2) FOR THE CALIFORNIA STATE ASSOCIATION OF COUNTIES

Effective November 7, 2019

The Board of Retirement's definition of "Pensionable Compensation" shall include the following special pay and allowances paid by the California State Association of Counties:

Earnings Code	Retro Earnings Code	Earnings Code Description
CSPCB	CSRPC	Pensionable Comp Base

Exhibit A: Page 41

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION PENSIONABLE COMPENSATION (TIER 2) FOR THE CITY OF BIG BEAR LAKE

Effective November 7, 2019

The Board of Retirement's definition of "Pensionable Compensation" shall include the following special pay and allowances paid by the City of Big Bear Lake:

Earnings Code	Retro Earnings Code	Earnings Code Description
BBPCB	BBRPC	Pensionable Comp Base
BBDP	BBRDP	Differential Pay
BBEB	BBREP	Educational Incentive/Paramedic Pay/EMS Coordinator Pay
BBIP	BBRIP	Incentive Pay (e.g. Bilingual Pay)
BBLP	BBRLP	Longevity Pay

Exhibit A: Page 42

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION PENSIONABLE COMPENSATION (TIER 2) FOR THE CITY OF CHINO HILLS

Effective November 7, 2019

The Board of Retirement's definition of "Pensionable Compensation" shall include the following special pay and allowances paid by the City of Chino Hills:

Earnings Code	Retro Earnings Code	Earnings Code Description
CHPCB	CHRPC	Pensionable Comp Base
CHBL	CHRBL	Bilingual Pay
CHCER	CHRCE	Certification Pay

Exhibit A: Page 43

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION PENSIONABLE COMPENSATION (TIER 2) FOR CRESTLINE SANITATION DISTRICT

Effective November 7, 2019

The Board of Retirement's definition of "Pensionable Compensation" shall include the following special pay and allowances paid by the Crestline Sanitation District:

Earnings Code	Retro Earnings Code	Earnings Code Description
CSDPCB	CSDPC	Pensionable Comp Base
CSDBL2	CSDRBB	Bilingual - Verbal
CSDBL3	CSDRBW	Bilingual - Written
CSDBL6	CSDRB4	Bilingual - \$40
CSDD45	CSDR45	Diff CWSM 5% CAHL
CSDDC1	CSDRDW	Certification Diff \$0.25
CSDDC2	CSDRD2	Certification Diff \$0.50
CSDDC3	CSDRD3	Certification Diff \$0.30
CSDDC4	CSDRD4	Certification Diff \$0.60

Exhibit A: Page 44

**SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
PENSIONABLE COMPENSATION (TIER 2)
FOR THE DEPARTMENT OF WATER AND POWER OF THE CITY OF BIG BEAR
LAKE**

Effective November 7, 2019

The Board of Retirement's definition of "Pensionable Compensation" shall include the following special pay and allowances paid by the Department of Water and Power of the City of Big Bear Lake:

Earnings Code	Retro Earnings Code	Earnings Code Description
BBPCB	BBRPC	Pensionable Comp Base
BBBLP	BBRBL	Bilingual Pay
BBEB1	BBREE	Educational Pay
BBLP	BBRLP	Longevity Pay

Exhibit A: Page 45

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION PENSIONABLE COMPENSATION (TIER 2) FOR THE LAW LIBRARY FOR SAN BERNARDINO COUNTY

Effective November 7, 2019

The Board of Retirement's definition of "Pensionable Compensation" shall include the following special pay and allowances paid by the Law Library for San Bernardino County:

Earnings Code	Retro Earnings Code	Earnings Code Description
LLPCB	LLRPC	Pensionable Comp Base

Exhibit A: Page 46

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION PENSIONABLE COMPENSATION (TIER 2) FOR THE MOJAVE DESERT AIR QUALITY MANAGEMENT DISTRICT

Effective November 7, 2019

The Board of Retirement's definition of "Pensionable Compensation" shall include the following special pay and allowances paid by the Mojave Desert Air Quality Management District:

Earnings Code	Retro Earnings Code	Earnings Code Description
MAPCB	MARPC	Pensionable Comp Base
MAALP	MAREB	Administrative Leave With Pay (Base-removed from job for investigation)
MABDP	MAREA	Blood Donation Paid Leave (Base)
MABL	MARBL	Bilingual (All Units Except Management)
MACT	MAREC	Compensation Time Taken (Base)
MAE2J	MAREH	Jury Duty Leave Pay (Base)
MAE2M	MAREI	Military Leave Pay (Base)
MAE2P	---	Retro Recovery that affect Pensionable Compensation
MAE2S	MAREJ	Sick Leave pay (Base-for other than leave accrual cashout after termination)
MAE2V	MAREK	Vacation Leave Pay (Base-for other than leave accrual cashout after termination)
MAETP	MAREL	Education and Training Paid Leave (Base)
MALS	MARLS	Longevity Pay
MANSD	MARND	Night Shift Differential
MAPBP	MARPB	Position Bilingual Pay (Base)
MAPL	MAREM	Personnel Leave which continues employees regular salary for exams, interviews and training (Base)
MATDL	MAREP	Occupational Injury - Temporary Disability Leave (Base)
MARP	---	Retro Payments that affect Pensionable Compensation
MAWL	MAREQ	Witness Leave (Base)

Exhibit A: Page 47

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION PENSIONABLE COMPENSATION (TIER 2) FOR SOUTH COAST AIR QUALITY MANAGEMENT DISTRICT

Effective November 7, 2019

The Board of Retirement's definition of "Pensionable Compensation" shall include the following special pay and allowances paid by South Coast Air Quality Management District:

Earnings Code	Retro Earnings Code	Earnings Code Description
AQPCB	AQRPC	Pensionable Comp Base
AQDEF	AQRDF	Shift Differential Pay
AQHP	AQRHP	Hazard Pay
AQSBB	AQRSB	Skill-Based Pay - Bilingual
AQSBE	AQRSE	Skill-Based Pay - Educational Degrees, Certificates, etc.
AQSBS	AQRSS	Skill-Based Pay - Shorthand

Exhibit A: Page 48

**SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
PENSIONABLE COMPENSATION (TIER 2)
FOR THE SUPERIOR COURT OF CALIFORNIA COUNTY OF SAN BERNARDINO**

Effective November 7, 2019

The Board of Retirement's definition of "Pensionable Compensation" shall include the following special pay and allowances paid by the Superior Court of California County of San Bernardino:

Earnings Code	Retro Earnings Code	Earnings Code Description
SPFP	SPRFP	Facilitation Pay
SPPCB	SPRPC	Pensionable Comp Base
SPBL	SPRBL	Bilingual – Courts
SPM14	---	Court Employee Raise 6/30/00
SPRTD	SPRD3	3% Real Time Differential
SPRT6	SPRD6	6% Real Time Differential