

SBCERA Resolution No. 2019-~~4~~

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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

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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:

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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

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* * * * *

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.

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Deborah S. Cherney

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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

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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 |

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

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| 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.

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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

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| 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 @ Pm 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)

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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

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| 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 ClinTherapistDetFac |
| 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 |

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

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| 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 |

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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

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| 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 | | |
| DCH | 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 |

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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

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| 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 |
| <u>DHP</u> | <u>Diff – Correctional Cert</u> | <u>RD4</u> | <u>---</u> |
| DHR | Human Res Officer ARMC | RHO | Retro Human Res Officer ARMC |
| <u>DLP</u> | <u>Diff – Latent Print Cert</u> | <u>RD1</u> | <u>---</u> |
| <u>DNA</u> | <u>Diff – DNA Lead</u> | <u>---</u> | <u>---</u> |
| <u>DP1</u> | <u>Diff – Supervisory Lvl POST</u> | <u>RDD</u> | <u>---</u> |
| DP7 | Diff – Intermediate Post – MGT | RDD | Retro Dispatchers Post Diff |
| DP8 | Diff – Advanced Post - MGT | RDD | Retro Dispatchers Post Diff |
| <u>DP9</u> | <u>Diff – Supervisory POST - MGT</u> | <u>RDD</u> | <u>---</u> |
| 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% |
| <u>DRT</u> | <u>Diff – Comm Crisis Resp Team</u> | <u>RD8</u> | <u>---</u> |
| <u>DS1</u> | <u>Diff – 1% Crime Scene Cert</u> | <u>RD7</u> | <u>---</u> |
| <u>DS2</u> | <u>Diff – 2.5% Crime Scene Cert</u> | <u>RD7</u> | <u>---</u> |
| <u>DS3</u> | <u>Diff – 3.5% Crime Scene Cert</u> | <u>RD7</u> | <u>---</u> |
| 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 |
| <u>DTP</u> | <u>Diff – Tenprint Fingerprint Cert</u> | <u>RD2</u> | <u>---</u> |
| 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) | --- | --- |

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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

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| 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 Nutrn 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 B: 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

Deleted: September 5, 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 | --- | --- |
| <u>OC8⁵</u> | <u>On-Call Fire</u> | --- | --- |
| <u>OC9⁵</u> | <u>On-Call Critical</u> | <u>ROC</u> | --- |
| 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 |

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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 B: 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

Deleted: September 5, 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 |
| <u>SX8</u> | <u>3% Spec Assign Comp EXM Unit</u> | | |
| 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)

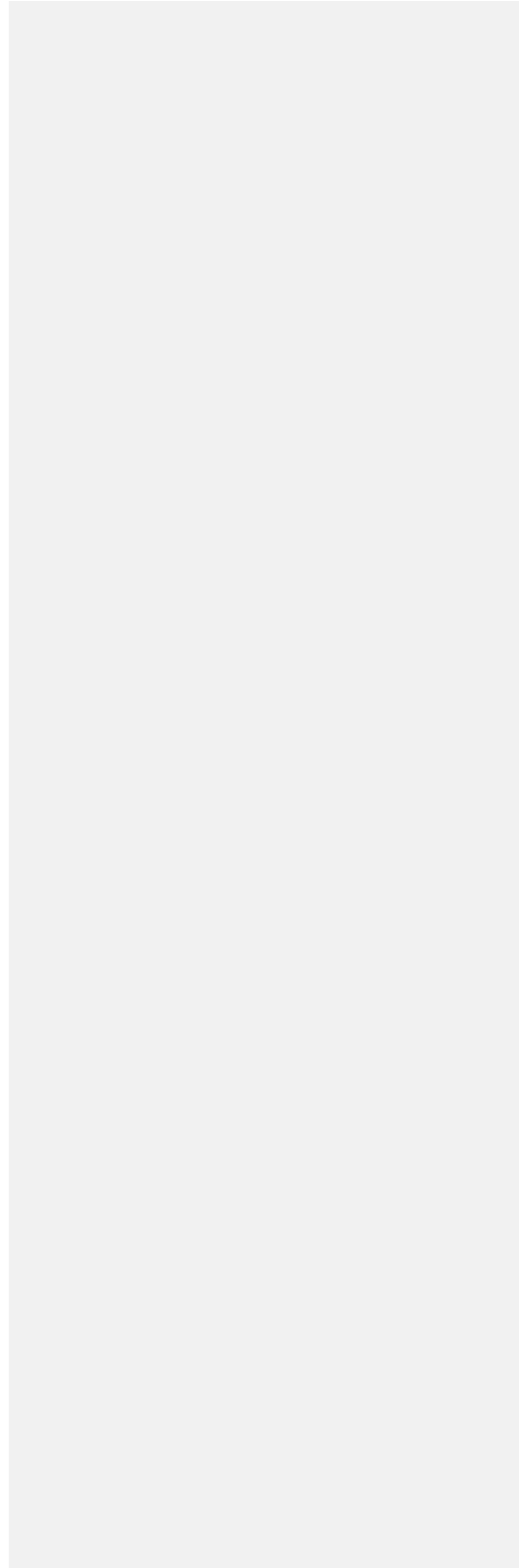
⁶ Inclusion subject to judicial resolution of *Alameda County Deputy Sheriff's Assn. v. Alameda County Employees' Retirement Assn.*, Cal. Supreme Court Case No. S247095 (review granted March 28, 2018).

**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

Deleted: September 5, 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 | --- | --- |



**SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
COMPENSATION EARNABLE (TIER 1)
FOR BARSTOW FIRE PROTECTION DISTRICT**

Effective November 7, 2019

Deleted: September 5, 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 |
| BFBL0 | 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 |

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 1) FOR BIG BEAR FIRE AUTHORITY

Effective November 7, 2019

Deleted: September 5, 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.)

**SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
COMPENSATION EARNABLE (TIER 1)
FOR THE CALIFORNIA STATE ASSOCIATION OF COUNTIES**

Effective November 7, 2019

Deleted: September 5

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).

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

Effective November 7, 2019

Deleted: September 5

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).

SAN COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 1) FOR THE CITY OF CHINO HILLS

Effective November 7, 2019

Deleted: September 5

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 |
| CH OCD | CHROC | On-Call Differential-for specific supervisory classes |
| CHRTC | --- | Retirement Excess Cash |
| CHSAP | CHRSA | Special Assignment Pay |
| CHSLI | CHRSL | 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 B: Page 22

SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION COMPENSATION EARNABLE (TIER 1) FOR CRESTLINE SANITATION DISTRICT

Effective November 7, 2019

Deleted: September 5

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 | CSDRDY | Preceptor Diff |
| CSDEL | --- | Executive Leave Cashout |
| CSDFLC | CSDRFC | Flexible Benefit Credit – Excess Cash Paid to Member |
| CSDFLX | CSDRFY | 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 |

**SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
COMPENSATION EARNABLE (TIER 1)
FOR CRESTLINE SANITATION DISTRICT
(CONTINUED)**

Effective November 7, 2019

Deleted: September 5

| 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).

**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

Deleted: September 5

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).

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

Effective November 7, 2019

Deleted: September 5

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).

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

Effective November 7, 2019

Deleted: September 5

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 B: 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

Deleted: March 7

| Earnings Code | Retro Earnings Code | Earnings Code Description |
|--------------------|---------------------|--|
| MAFBP ¹ | MARFB ¹ | Employer Paid Benefit Plan ¹ |
| MALS | MARLS | Longevity Pay |
| MANSB | 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).

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

Effective November 7, 2019

Deleted: September 5

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)

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

Effective November 7, 2019

Deleted: September 5

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).

**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

Deleted: January 10

| 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 B: 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

Deleted: September 5, 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 B: 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

Deleted: September 5, 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 |

**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

Deleted: September 5, 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 |

**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

Deleted: September 5, 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 | --- | --- |

**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

Deleted: September 5, 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 | | |
| DCP | Diff – American Institute of Cert Planners | RD9 | --- |
| DCS | Diff – Adv Cardiac Life Sup Cert | RLS | Retro – Adv Cardiac Life Sup Cert |
| DCH | Diff – Crew Foreman Unassigned | | |
| 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 | --- |

**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

Deleted: September 5, 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 |
| <u>DP9</u> | <u>Diff – Supervisory POST - MGT</u> | <u>RDD</u> | <u>---</u> |
| DPC | Payroll Certification | RPC | Retro Payroll Certification |
| DRP | Diff – Resp Crit Care 5% | RRC | Retro – Diff Crit Care 5% |
| <u>DS1</u> | <u>Diff – 1% Crime Scene Cert</u> | <u>RD7</u> | <u>---</u> |
| <u>DS2</u> | <u>Diff – 2.5% Crime Scene Cert</u> | <u>RD7</u> | <u>---</u> |
| <u>DS3</u> | <u>Diff – 3.5% Crime Scene Cert</u> | <u>RD7</u> | <u>---</u> |
| DST | Strike Team Leader | RST | Retro Strike Team Leader |
| <u>DTP</u> | <u>Diff – Tenprint Fingerprint Cert</u> | <u>RD2</u> | <u>---</u> |
| 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 | --- | --- |
| <u>M57</u> | <u>Diff – Paramedic Pay (Grandfathered)</u> | | |
| 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 |

Exhibit B: 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](#)

Deleted: September 5, 2019

| Earnings Code | Earnings Code Description | Retro Earnings Code | Retro Earnings Code Description |
|---------------------------------|----------------------------------|---------------------|----------------------------------|
| OC9¹ | 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)

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

Effective November 7, 2019

Deleted: September 5, 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 |

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

Effective [November 7, 2019](#)

Deleted: September 5, 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 |

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

Effective [November 7, 2019](#)

Deleted: September 5, 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 |

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

Effective [November 7, 2019](#)

Deleted: September 5, 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 |

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

Effective [November 7, 2019](#)

Deleted: September 5, 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 | CHRB | Bilingual Pay |
| CHCER | CHRC | Certification Pay |

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

Effective November 7, 2019

Deleted: September 5, 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 |

**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](#)

Deleted: September 5, 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 |

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

Effective [November 7, 2019](#)

Deleted: September 5, 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 |

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

Effective [November 7, 2019](#)

Deleted: September 5, 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) |

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

Effective [November 7, 2019](#)

Deleted: September 5, 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 |

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

Effective [November 7, 2019](#)

Deleted: September 5, 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 |