

# Exhibit B: Page 1

## San Bernardino County Employees' Retirement Association Summary of Changes to Pay Code Resolution Exhibits Resolution 2020-9

Pay Codes Added						
Earnings Code	Retro Earnings Code	Earnings Code Description	Is this a Tier I code?	Is this a Tier II code?	Employer	Reason
1 DRI		Diff Retention Incentive COV	Yes	Yes	County	
2 I00		Internet Allowance	Yes	No	SBCTA	
3 L01		Personal Computer Allowance	Yes	No	SBCTA	
4 SX9		7% SAC Pay - EXM Unit	Yes	No	County	
5 FLXC		Flexible Benefit Plan - Excess Cash Paid to Member	Yes	No	SBCTA	To report ONLY the cash portion - including benefits previously paid.

Exclusion from Resolution - Effective 1/1/13 <sup>1</sup>						
Earnings Code	Retro Earnings Code	Earnings Code Description	Is this a Tier I code?	Is this a Tier II code?	Reporting Agency	Change Made
1 DCH	RCV	Chief Officer Coverage Pay	N	N	County	Excluded per note below, effective 1/1/13.
2 DCR	RCV	Chief Officer Coverage Pay Premium	N	N	County	Excluded per note below, effective 1/1/13.
3 DSG	RSO	Diff - Safety Officer Pay Gfather	N	N	County	Excluded per note below, effective 1/1/13.
4 DSO	RSO	Safety Officer Coverage	N	N	County	Excluded per note below, effective 1/1/13.

1) Pay item excluded effective January 1, 2013 pursuant to Government Code section 31461 and Board Resolutions 2020-05 and 2020-06 and the judicial resolution of Alameda County Deputy Sheriff's Assn. v. Alameda County Employees' Retirement Assn., Cal. Supreme Court Case No. S247095.

Exclusion from Resolution - Effective 7/1/2020 <sup>2</sup>						
Earnings Code	Retro Earnings Code	Earnings Code Description	Is this a Tier I code?	Is this a Tier II code?	Reporting Agency	Change Made
1 FL1		Flex - Manual Pay	No	No	SBCTA	Exclusion based on Alameda decision - effective 7/30/2020.
2 FLX	RFX	Flexible Benefit Plan Dollars	No	No	SBCTA	Exclusion based on Alameda decision - effective 7/30/2020.
3 FLX		Flexible Benefit Plan Dollars	No	No	LAFCO	Exclusion based on Alameda decision - effective 7/30/2020.
4 CSDFLX	CSDRFX	Benefit Plan Dollars	No	No	Crestline Sanitation	Exclusion based on Alameda decision - effective 7/30/2020.

2) Pay item excluded effective July 30, 2020 pursuant to Government Code section 31461 and Board Resolutions 2020-05 and 2020-06 and the judicial resolution of Alameda County Deputy Sheriff's Assn. v. Alameda County Employees' Retirement Assn., Cal. Supreme Court Case No. S247095.

Specific Pay Item Still Under Review						
Earnings Code	Retro Earnings Code	Earnings Code Description	Is this a Tier I code?	Is this a Tier II code?	Reporting Agency	Reason for Review
1 PK9	RK9	Paid Canine Officer Pay	Y	N	County	Question as to whether pay item is for work performed outside of normal tour of duty.
2 FLX	RFX	Flexible Benefit Dollars	Y	N	CERTNA	Waiting on employer response for treatment of Flexible Plan Dollars.
3 CSHIB	CSRHB	Health Insurance Buyouts	Y	N	CSAC	Waiting on employer response for treatment of pay item.
4 SPFLX	SPRFX	Flexible Benefit Dollars	Y	N	Courts	Waiting on employer response for treatment of Flexible Plan Dollars.

4) Inclusion of this item is pending further review and determination pursuant to Government Code section 31461 and SBCERA Board Resolutions 2020-05 and 2020-06 and the judicial resolution of Alameda County Deputy Sheriff's Assn. v. Alameda County Employees' Retirement Assn., Cal. Supreme Court Case No. S247095.