

# LIVE VIRTUAL BOARD MEETING

Meeting will take place following the Committee meeting taking place prior.



TO VIEW VIA WEB



TO PROVIDE PUBLIC COMMENT

You may submit a request to speak during Public Comment or provide a written comment by emailing [PublicComment@lacera.com](mailto:PublicComment@lacera.com). If you would like to remain anonymous at the meeting without stating your name, please let us know.

**Attention:** Public comment requests must be submitted via email to [PublicComment@lacera.com](mailto:PublicComment@lacera.com).

LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION  
300 N. LAKE AVENUE, SUITE 650, PASADENA, CA

A SPECIAL MEETING OF THE BOARD OF RETIREMENT  
LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION  
300 N. LAKE AVENUE, SUITE 810, PASADENA, CA

9:00 A.M., WEDNESDAY, NOVEMBER 17, 2021\*

This meeting will be conducted by the Board of Retirement by teleconference under California Government Code Section 54953(e).

Any person may view the meeting online at  
<https://LACERA.com/leadership/board-meetings>

*The Board may take action on any item on the agenda,  
and agenda items may be taken out of order.*

I. CALL TO ORDER

II. PUBLIC COMMENT

(Written Public Comment - You may submit written public comments by email to [PublicComment@lacera.com](mailto:PublicComment@lacera.com). Correspondence will be made part of the official record of the meeting. Please submit your written public comments or documentation as soon as possible and up to the close of the meeting.

Verbal Public Comment - You may also request to address the Board at [PublicComment@lacera.com](mailto:PublicComment@lacera.com) before and during the meeting at any time up to the end of the Public Comment item. We will contact you with information and instructions as to how to access the meeting as a speaker. If you would like to remain anonymous at the meeting without stating your name, please let us know.)

III. NON-CONSENT ITEMS

A. Recommendation as submitted by Fern M. Billings, Senior Staff Counsel: That the Board 1) Adopt the attached Resolutions, No. 2021-BR003 and No. 2021-BR004, specifying pay items as "compensation earnable" and "pensionable compensation;" and 2) Instruct staff to coordinate with the County of Los Angeles to establish necessary reporting mechanism and procedures to permit LACERA to include the qualifying items in the calculation of final compensation. (Memo dated November 5, 2021)

IV. ITEMS FOR STAFF REVIEW

November 17, 2021

Page 2

V. GOOD OF THE ORDER  
(For information purposes only)

VI. ADJOURNMENT

*\*Although the meeting is scheduled for 9:00 a.m., it can start anytime thereafter, depending on the length of the Committee meeting preceding it.*

*Documents subject to public disclosure that relate to an agenda item for an open session of the Board of Retirement that are distributed to members of the Board of Retirement less than 72 hours prior to the meeting will be available for public inspection at the time they are distributed to a majority of the Board of Retirement Trustees at LACERA's offices at 300 N. Lake Avenue, Suite 820, Pasadena, CA 91101, during normal business hours of 9:00 a.m. to 5:00 p.m. Monday through Friday.*

*Requests for reasonable modification or accommodation of the telephone public access and Public Comments procedures stated in this agenda from individuals with disabilities, consistent with the Americans with Disabilities Act of 1990, may call the Board Offices at (626) 564-6000, Ext. 4401/4402 from 8:30 a.m. to 5:00 p.m. Monday through Friday or email [PublicComment@lacera.com](mailto:PublicComment@lacera.com), but no later than 48 hours prior to the time the meeting is to commence.*



November 5, 2021

TO: Trustees – Board of Retirement

FROM: Fern M. Billingsy   
Senior Staff Counsel

DATE: Meeting of November 17, 2021

SUBJECT: **COMPENSATION EARNABLE & PENSIONABLE COMPENSATION**

## **INTRODUCTION**

The Board of Retirement is charged with determining which items of compensation qualify as pensionable earnings includable in the member's retirement allowance. The Chief Executive Office of the County of Los Angeles recently requested determination of three items of compensation. One existing pay item, and two newly created pay items.

We expedited our review of the items and we have included recommendations regarding inclusion or exclusion within the definition of "final compensation" when calculating a member's benefit. Our analysis of these items is attached as Exhibit A for review.

## **COMPENSATION EARNABLE**

In January of 1998, the Board determined that, pursuant to the California Supreme Court's decision in Ventura County Deputy Sheriff's Association v. County of Ventura (1997) 16 Cal. 4<sup>th</sup> 483, certain items of remuneration must be included in the definition of "compensation earnable." The Board then adopted Resolution 98-001 identifying those items. Since that time, other Resolutions have been adopted when new items of compensation are determined to be included in or excluded from the definition of "compensation earnable." In making those determinations, the Board reviewed analysis of all items of compensation and adopted recommendations from the Legal Office regarding the definition of "compensation earnable." Section 31461 defines "compensation earnable." It states:

- (a) "Compensation earnable" by a member means the average compensation as determined by the board, for the period under consideration upon the basis of the average number of days ordinarily worked by persons in the same grade or class of positions during the period, and at the same rate of pay. The computation for any absence shall be based on the

compensation of the position held by the member at the beginning of the absence. Compensation, as defined in Section 31460, that has been deferred shall be deemed “compensation earnable” when earned, rather than when paid.

- (b) “Compensation earnable” does not include, in any case, the following:
- (1) Any compensation determined by the board to have been paid to enhance a member’s retirement benefit under that system. That compensation may include:
    - (A) Compensation that had previously been provided in kind to the member by the employer or paid directly by the employer to a third party other than the retirement system for the benefit of the member, and which was converted to and received by the member in the form of a cash payment in the final average salary period.
    - (B) Any one-time or ad hoc payment made to a member, but not to all similarly situated members in the member’s grade or class.
    - (C) Any payment that is made solely due to the termination of the member’s employment, but is received by the member while employed, except those payments that do not exceed what is earned and payable in each 12-month period during the final average salary period regardless of when reported or paid.
  - (2) Payments for unused vacation, annual leave, personal leave, sick leave, or compensatory time off, however denominated, whether paid in a lump sum or otherwise, in an amount that exceeds that which may be earned and payable in each 12-month period during the final average salary period, regardless of when reported or paid.
  - (3) Payments for additional services rendered outside of normal working hours, whether paid in a lump sum or otherwise.
  - (4) Payments made at the termination of employment, except those payments that do not exceed what is earned and payable in each 12 month period during the final average salary period, regardless of when reported or paid.

(c) The terms of subdivision (b) are intended to be consistent with and not in conflict with the holdings in *Salus v. San Diego County Employees Retirement Association* (2004) 117 Cal.App.4th 734 and *In re Retirement Cases* (2003)110 Cal.App.4th 426.

## **PENSIONABLE COMPENSATION**

With the enactment of the California Public Employees' Pension Act of 2013 (PEPRA), new members are subject to the definition of "pensionable compensation" in Section 7522.34(a), which states:

"Pensionable compensation" of a new member of any public retirement system means the normal monthly rate of pay or base pay of a member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours, pursuant to publicly available pay schedules. (Emphasis added).

This section provides that any compensation outside of base pay may not be included in final compensation when calculating a member's retirement allowance. However, "base pay" is not defined in the statute. The section goes on to specifically delineate which items of compensation should be excluded.

Subdivision (c) states:

- (c) "Pensionable compensation" does not include the following:
- (1) Any compensation determined by the board to have been paid to increase a member's retirement benefit under that system.
  - (2) Compensation that had previously been provided in kind to the member by the employer or paid directly by the employer to a third party other than the retirement system for the benefit of the member and which was converted to and received by the member in the form of a cash payment.
  - (3) Any one-time or ad hoc payments made to a member.

- (4) Severance or any other payment that is granted or awarded to a member in connection with or in anticipation of a separation from employment, but is received by the member while employed.
- (5) Payments for unused vacation, annual leave, personal leave, sick leave, or compensatory time off, however denominated, whether paid in a lump sum or otherwise, regardless of when reported or paid.
- (6) Payments for additional services rendered outside of normal working hours, whether paid in a lump sum or otherwise.
- (7) Any employer-provided allowance, reimbursement, or payment, including, but not limited to, one made for housing, vehicle, or uniforms.
- (8) Compensation for overtime work, other than as defined in Section 207(k) of Title 29 of the United States Code.
- (9) Employer contributions to deferred compensation or defined contribution plans.
- (10) Any bonus paid in addition to the compensation described in subdivision (a).
- (11) Any other form of compensation a public retirement board determines is inconsistent with the requirements of subdivision (a).
- (12) Any other form of compensation a public retirement board determines should not be pensionable compensation.

## **ITEMS OF COMPENSATION**

### **1. MOU Lump Sum – Item 572 (Existing)**

This is a one-time payment available to all eligible full-time County employees. No determination is currently necessary as the Board of Retirement has previously determined inclusion in the definition of final compensation for legacy member and exclusion in the definition of final compensation for PEPRA members.

2. COVID Appreciation – Item 547 (New)

This one-time \$500 lump sum payment serves to express appreciation for front-line LA County employees whose jobs placed them at heightened risk of COVID-19 exposure. It is payable to employees represented by Service Employees International Union (SEIU) Local 721, the Coalition of County Unions (CCU), and designated non-represented employees. It is available to full-time and part-time employees who submit electronic attestation of meeting eligibility criteria.

This payment should be included for legacy members as it is paid to all similarly situated members based on the average number of days worked by persons in the same grade or class of positions and at the same rate of pay. It should be excluded for PEPRA members as it is an ad hoc payment inconsistent with base pay and not found on publicly available pay schedules.

**Recommendation:** Include under 31461

Exclude under 7522.34

3. Hero Pay, DHS – Item 547HS (New)

Applicable only to employees of the Department of Health Services to recognize their efforts and dedicated public service during the COVID-19 emergency. This pay item is available to full-time and part-time employees who submit electronic attestation of meeting eligibility criteria.

This additional compensation should be included for legacy members as it is paid to all similarly situated members based on the average number of days worked by persons in the same grade or class of positions and at the same rate of pay. It should be excluded for PEPRA members as it is an ad hoc payment inconsistent with base pay and not found on publicly available pay schedules.

**Recommendation:** Include under 31461

Exclude under 7522.34

## CONCLUSION

Consistent with the foregoing, the attached Resolutions of the Board of Retirement specifying pay items as "Compensation Earnable" under Government Code section 31461 and "Pensionable Compensation" under Government Code section 7522.34 are submitted for approval by the Board.

Trustees – Board of Retirement

November 5, 2021

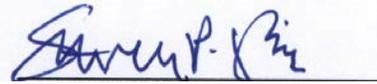
Re: Compensation Earnable & Pensionable Compensation

Page 6

**IT IS THEREFORE RECOMMENDED THAT THE BOARD:**

1. Adopt the attached Resolutions, No. 2021-BR003 and No. 2021-BR004, specifying pay items as "compensation earnable" and "pensionable compensation."
2. Instruct staff to coordinate with the County of Los Angeles to establish necessary reporting mechanism and procedures to permit LACERA to include the qualifying items in the calculation of final compensation.

Reviewed and Approved



Steven P. Rice Chief  
Counsel

Attachments

Billingsy/BOR/Comp Earn Pen Comp 11.5.21

**BEFORE THE BOARD OF RETIREMENT**

**LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION**

RESOLUTION OF THE BOARD OF  
RETIREMENT SPECIFYING ITEMS  
OF REMUNERATION AS  
"COMPENSATION EARNABLE"

RESOLUTION NO. 2021-BR003

WHEREAS, LACERA calculates retirement allowances based on a member's "final compensation;"

WHEREAS, LACERA is required to include in the calculation of "final compensation" a member's base pay, and certain other items of remuneration, if such remuneration qualifies as "compensation" under Government Code section 31460 and "compensation earnable" under Government Code section 31461;

WHEREAS, on March 4, 1998, the Board of Retirement adopted Resolution No. 98-004 specifying certain items of remuneration payable to employees of the County of Los Angeles which the Board determined qualify as "compensation" under Government Code section 31460 and "compensation earnable" under section 31461.

WHEREAS, on August 4, 1999, the Board of Retirement adopted Resolution No. 99-001 specifying an additional item of remuneration qualifies as "compensation" and "compensation earnable" under Government Code sections 31460 and 31461, respectively.

WHEREAS, the Court's ruling in *Ventura County Deputy Sheriff's Association v. County of Ventura* (1997) 16 Cal. 4<sup>th</sup> 483 became final on October 1, 1997, and requires LACERA to include in the calculation of retirement allowances various forms of remuneration not formerly included.

WHEREAS, on July 30, 2020, the California Supreme Court filed its decision entitled *Alameda County Deputy Sheriff's Association v. Alameda County Employees Retirement Association* (2020) 9 Cal.5th 1032 ("*Alameda*"). The *Alameda* decision concludes that all amendments to the definition of compensation earnable in Government Code section 31461, enacted as a result of the PEPRA and related statutory changes to CERL, effective January 1, 2013 are constitutional. The *Alameda* court also determined that CERL retirement boards have no discretion to include items in compensation earnable that section 31461 requires them to exclude.

NOW THEREFORE, BE IT RESOLVED, AS FOLLOWS:

1. The items of remuneration set forth in Attachment 1 qualify as "compensation earnable" as defined in Government Code section 31461, for purposes of calculating a member's retirement allowance.

BOARD OF RETIREMENT,  
LOS ANGELES COUNTY EMPLOYEES  
RETIREMENT ASSOCIATION

\_\_\_\_\_  
Alan J. Bernstein  
Chair, Board of Retirement

Approved as to Form:

ATTEST:

\_\_\_\_\_  
Steven P. Rice  
Chief Counsel

\_\_\_\_\_  
Vivian H. Gray  
Vice Chair, Board of Retirement

ITEMS OF COUNTY REMUNERATION WHICH QUALIFY AS “COMPENSATION,” AS DEFINED BY GOVERNMENT CODE SECTION 31460, AND/OR “COMPENSATION EARNABLE,” AS DEFINED BY GOVERNMENT CODE SECTION 31461.

<b><u>EARNINGS</u></b>	<b><u>ITEMS</u></b>
<b><u>CODE NO.</u></b>	
099	PATROL STATION RETENTION BONUS
232	AGRICULTURAL WEIGHTS & MEASURE (AWM) INSPECTOR ASSIGNMENT BONUS
249	AGRICULTURE INSPECTORS AID ROVER BONUS
252	6TH AND 7TH STEP FINANCIAL SPECIALIST
253	HEALTHCARE FACILITY BONUS
254	FORENSIC ATTENDANT FIELD TRAINING BONUS
255	BEACHES & HARBORS ASSIGNMENT BONUS
259	TRAILS UNIT ASSIGNMENT BONUS
262	UNDERWATER RECOVERY – BEACHES AND HARBORS
262Y3	UNDERWATER RECOVERY – BEACHES AND HARBORS
262Y4	UNDERWATER RECOVERY – BEACHES AND HARBORS
334	CUSTODY ASSISTANT DRILL INSTRUCTOR/CUSTODY TRAINING AND STANDARDS BUREAU

335 CUSTODY ASSISTANT TRAINING OFFICER BONUS

336 PUBLIC RESPONSE DISPATCHER BONUS

341 IN-FLIGHT BONUS

342 HAZARDOUS MATERIALS CALARP

343 HAZARDOUS MATERIALS APSA

344 FIRE PREVENTION ENGINEERING ASSISTANT

346 HAZARDOUS MATERIALS II EMERGENCY OPERATIONS  
ASSIGNMENT

347 WELLNESS/FITNESS FOR LIFE BONUS – 1%

348 WELLNESS/FITNESS FOR LIFE BONUS – 2%

349 WELLNESS/FITNESS FOR LIFE BONUS

350 “PILOT PAY” – FIRE DEPARTMENT

355 FIREFIGHTER – PARAMEDIC

355Y2 FIREFIGHTER – PARAMEDIC

355Y3 FIREFIGHTER – PARAMEDIC

358 TEMPORARY PROMOTION BONUS

359 LIFEGUARD PARAMEDIC CATALINA BONUS

359Y2 LIFEGUARD PARAMEDIC CATALINA BONUS

362 PARAMEDIC COORDINATOR/EMS CAPTAIN

363 PEER SUPPORT BONUS

364 DECKHAND/BOAT OPERATOR/RESCUE WATER CRAFT BONUS

365 BACHELOR DEGREE BONUS

- 366       ADVANCED EDUCATIONAL DEGREE BONUS
- 369       ADVANCED EDUCATION DEGREE BONUS
- 381       DENTAL PROFESSIONALS BOARD CERTIFICATION BONUS
- 384       HIGH DESERT HEALTH ASSIGNMENT BONUS
- 388       SHERIFF DETENTION FACILITY ASSIGNMENT BONUS
- 389       MENTAL HEALTH PSYCHIATRIST BOARD CERTIFICATION –  
MORE THAN ONE SPECIALTY
- 391       COUNTY LIBRARY DIFFICULT TO RECRUIT ASSIGNMENT  
BONUS
- 393       OBSTETRICS/LABOR & DELIVERY ASSIGNMENT
- 394       MEDICAL HUB CLINIC ASSIGNMENT
- 415       SHERIFF DEPARTMENT ASSIGNMENT TO AERO BUREAU  
IONICS SHOP
- 416       SHERIFF DEPARTMENT WATER SYSTEMS BONUS – CHIEF  
OPERATOR
- 417       SHERIFF DEPARTMENT WATER SYSTEMS BONUS – SHIFT  
OPERATOR
- 418       ISD BONUS ASSIGNMENT – ENERGY MANAGEMENT SYSTEM  
SECTION (BEAS)
- 424       ABDMI REGISTRY CERTIFICATION BONUS
- 425       ABDMI BOARD CERTIFICATION BONUS
- 426       ASSESSOR REPRESENTATIVE
- 427       AUDITOR APPRAISER
- 428       APPRAISER FIELD TRAINER
- 439       CUSTODY TRAINING OFFICER

445 SPECIAL ENFORCEMENT DETAIL/CANINE SERVICES DETAIL  
(TACTICAL DUTY)

452 SUPERVISORY BONUS

457 PATROL STATION RETENTION BONUS

463 DRINKING WATER TREATMENT AND DISTRIBUTION

484 GEOTECHNICAL LICENSE BONUS

486 PLANS EXAMINER CERTIFICATION

487 REGISTRATION – LICENSE BONUS

488 BUILDING ENGINEERING INSPECTOR BONUS

497 INSTITUTIONS BONUS

503 UNIFORM ALLOWANCE

504 NIGHT SHIFT DIFFERENTIAL

505 CORONER'S INQUEST REPORTER

506 VEHICLE USE ALLOWANCE

507 CO-GENERATION MAINTENANCE

508 HENNINGER FLATS WATCHMAN

509 FREEZER WORK

510 DEPARTMENT HEAD MERIT

511 BOARD OF SUPERVISORS PERFORMANCE LUMP SUM

512 FIRE SUPPRESSION TRANSPORTATION TRUCK DRIVER

514 BACKHOE OPERATOR

515 WEEKEND BONUS

516 EXPLOSIVES WORK

517 EVENING SHIFT DIFFERENTIAL

518 POWER EQUIPMENT REPAIR, SNOW CONDITIONS

519 ENGINEERING EMPLOYEES, HAZARD PAY

520 HOME CARE COMPENSATION

522 CUSTODIAN ACTING AS WATCHMAN

523 HYDROELECTRIC OPERATIONS

525 CONTRACTING AND PRODUCTIVITY IMPROVEMENT INCENTIVE  
FOR MANAGERS

528 WEBCOM PRESS OPERATOR

529 POWER EQUIPMENT OPERATOR, FIRE SUPPRESSION

530 RN EXTRA WEEKENDS WORKED

532 ADDITIONAL RESPONSIBILITIES OR EXCEPTIONAL  
PERFORMANCE

533 POWER SWEEPER OPERATOR IN EMERGENCY CONDITIONS

534 POWER PLANT RELIEF ENGINEER

535 CLINIC PHYSICIAN, FIRST HOUR AND ONE-HALF

536 CONSULTING SPECIALIST, MD, & MENTAL HEALTH  
CONSULTANT, MD, FIRST AND FIFTH HOURS

538 RN ASSIGNED AS ACTING OR RELIEF CHARGE NURSE

539 RN WEEKEND DIFFERENTIAL

540 RELIEF NURSE HOLIDAY DIFFERENTIAL (HOURLY ITEM)

541 RELIEF NURSE WEEKEND DIFFERENTIAL (HOURLY ITEM)

544 APPRAISERS LAUNDRY AND DRY CLEANING ALLOWANCE

545 HEAVY DUTY TOW TRUCK DRIVER

546 SLURRY SEAL TRUCK DRIVER

547 COVID APPRECIATION

547HS HERO PAY - DHS

548 LIFEGUARD PARAMEDIC – HOURLY

550 INCENTIVE AWARDS FOR MEDICAL REIMBURSEMENTS,  
HEALTH SERVICES

551 GROUP INCENTIVE AWARD, TREASURER TAX COLLECTOR

553 PIONEER EXCAVATION, TUNNEL OPERATIONS, FIRE  
SUPPRESSION, AND SNOW REMOVAL - CONSTRUCTION  
INSPECTION AND SURVEYING GROUPS

554 PIONEER EXCAVATION, TUNNEL OPERATIONS, FIRE  
SUPPRESSION, AND SNOW REMOVAL

555 SCAFFOLD OR SWING STAGE, 30 FEET ABOVE GRADE

556 HIGH SCALE AND RIGGING OPERATIONS, GENERAL

557 EVENING SHIFT, MED TECH

558 NIGHT SHIFT, MED TECH

565 PARAMEDIC RECERTIFICATION BONUS

567 DEPUTY SHERIFF RESERVE ANNUAL COMPENSATION

571 CSW LICENSURE SUPERVISION

572 MOU LUMP SUM BONUS

575 WASTEWATER PLANT RELIEF BONUS

576 “SOLO DAILY” PAY – COURT REPORTERS

577 INTERPRETER HALF DAY BONUS – SUP. CT.

581 SWIM PROFICIENCY BONUS

585 ISA TREE WORKER CERTIFICATION

586 ISA CERTIFIED ARBORIST CREDENTIAL

587 ISA CERTIFIED QUALIFIED TREE RISK ASSESSOR CREDENTIAL

588 ISA MUNICIPAL SPECIALIST CREDENTIAL

589 MENTAL HEALTH SPECIALITY FIELD BASED BONUS

590 CONT EDUCATION/EQUIPMENT/TRAINING BONUS

601 LIFEGUARD PARAMEDIC, RELIEF

602 SUPERVISING TRANSPORTATION DEPUTY PERFORMING  
DISPATCHER DUTIES

603 AUTOMOTIVE SERVICE EXCELLENCE CERTIFICATES

604 RN MOBILE INTENSIVE CARE CERTIFICATION

605 CUSTODIAN FLOOR WAXING BONUS

606 FIRE EQUIPMENT MECHANIC ASSIGNED FIELD REPAIR DUTIES

606A FIRE EQUIPMENT MECHANIC ASSIGNED FIELD REPAIR DUTIES  
– ELIGIBILITY INDICATOR

607 SDPO ASSIGNED ACTING DIRECTOR IN A CAMP

608 BILINGUAL BONUS

609 RN ASSIGNED TO EMERGENCY ROOM

610 ANTELOPE VALLEY FIREFIGHTING CREW

611 TREE TRIMMER SUPERVISOR, POWER OPERATIONS

612 SHOOTING BONUS, EXPERT

- 613 SHOOTING BONUS, DISTINGUISHED EXPERT
- 614 SHOOTING BONUS, MARKSMAN
- 615 SHOOTING BONUS, SHARPSHOOTER
- 616 ANTELOPE VALLEY QUARTERS, ON FIRE CALL
- 617 CLINIC NURSE ASSIGNED TO PROBATION CAMP
- 618 TRANSPORTATION BUS DRIVER, SHERIFF
- 619 CERTIFIED ACCESS SPECIALISTS
- 620 SAN GABRIEL DAM OPERATOR
- 621 NURSE RETENTION INCENTIVE
- 622 ADVANCED APPRAISER CERTIFICATION
- 623 PROBATION TRANSCRIBER TYPIST PRODUCTION INCENTIVE
- 624 BILINGUAL ADDITIONAL BONUS, CHILDREN'S SOCIAL WORKERS
- 625 AGRICULTURE INSPECTORS ASSIGNED TO STANDARDIZATION
- 626 FIREFIGHTER PARAMEDIC NOT ASSIGNED TO A PARAMEDIC POST
- 627 DETENTION AND TRANSPORTATION EXTRA SUPERVISION BONUS
- 628 BILINGUAL BONUS FOR OTHER THAN MONTHLY EMPLOYEES
- 629 MORTUARY ATTENDANT AT LAC/USC MC
- 630 SERVICE PAY BONUS
- 632 MENTAL HEALTH WORKERS ASSIGNED TO SHERIFF'S DETENTION FACILITIES

634 SUPERVISING DETENTION SERVICES OFFICER OF THE DAY  
635 TRANSPORTATION DEPUTY BUS DRIVER, PROBATION  
636 SHERIFF'S STATION COMMANDER EXPENSES  
637 PROFESSIONAL DEVELOPMENT EXPENSES  
638 PROBATION TELECOM EQUIPMENT BONUS  
639 INTERN HOUSING ALLOWANCE LAC/USC MED. CENTER  
640 CHILDREN'S SERVICES ERCP RETENTION  
641 SHOOTING BONUS, EXPERT – RESERVE  
642 SHOOTING BONUS, DISTINGUISHED EXPERT – RESERVE  
643 SHOOTING BONUS, MARKSMAN – RESERVE  
644 SHOOTING BONUS, SHARPSHOOTER – RESERVE  
645 WELDER CERTIFICATION BONUS  
646 EMERGENCY ROLLOUT PROGRAM & SHIFT BONUS  
647 BILINGUAL ADDITIONAL BONUS, PSYCHIATRIC SOCIAL WORK  
648 DEFIBRILLATION AIRWAY BONUS  
649 MAMMOGRAPHY BONUS  
650 PRESIDING JUDGE 4% BONUS  
653 EQUINE HANDLERS PAY  
653 K-9 HANDLERS PAY  
694 PARK, TAXABLE  
695 TRANSPORTATION ALLOW

696	TRAFFIC MITIGATION
700	“OVERNIGHT TRIP” PAY - SHERIFF’S STATEWIDE UNIT
730	PREMIUM OVERNIGHT TRIP
782	FLSA PREMIUM PAY FOR REGULARLY SCHEDULED WORK ASSIGNMENT
903	NON-ELECTIVE LEAVE BUYBACK
910	SICK BUYBACK
911	VACATION BUYBACK
912	HOLIDAY BUYBACK
913	SICK PRE-71 BUYBACK
914	SICK BUYBACK –PROBATION 56 – HOUR
915	VACATION BUYBACK - 56 HOUR
930	SPECIAL PAID LEAVE BUYBACK
931	APPRAISERS LEAVE BUYBACK
932	INTERN/RESIDENT LEAVE BUYBACK
PP046	EMPLOYEE SUGGESTION
NONE	PARK, NONTAXABLE
NONE	PRIOR SALARY
NONE	56 HOUR TO 40 HOUR ASSIGNMENT BONUS
NONE	REGISTERED NURSE ASSIGNED TO CRITICAL CARE UNIT

**BEFORE THE BOARD OF RETIREMENT**  
**LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION**

RESOLUTION OF THE BOARD OF  
RETIREMENT SPECIFYING ITEMS OF  
REMUNERATION AS “PENSIONABLE  
COMPENSATION”

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RESOLUTION NO. 2021-BR004

WHEREAS, Government Code section 7522.34 governs the determination of pensionable compensation for those members who became active members for the first time on or after January 1, 2013, who are subject to the California Public Employees’ Pension Reform Act of 2013; and

WHEREAS, LACERA calculates retirement allowances based on a member’s final compensation; and

WHEREAS, LACERA is required to include in the calculation of “final compensation,” a member’s base pay and certain other items of compensation, if such compensation qualifies as “pensionable compensation” under Government Code section 7522.34; and

WHEREAS, Government Code section 7522.34 defines “pensionable compensation” as:

“. . .the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours, pursuant to publicly available pay schedules”; and

WHEREAS, the Board has analyzed each current pay item and determined whether or not those items should be included in “pensionable compensation”; and

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

NOW THEREFORE, BE IT RESOLVED, AS FOLLOWS:

1. For purposes of calculating a member's retirement allowance, earnings on or after January 1, 2013, for members subject to Government Code section 7522.32, as set forth in Attachment No. 1 do not qualify as "pensionable compensation" as defined in section 7522.34.

BOARD OF RETIREMENT,  
LOS ANGELES COUNTY EMPLOYEES  
RETIREMENT ASSOCIATION

\_\_\_\_\_  
Alan J. Bernstein  
Chair, Board of Retirement

Approved as to Form

ATTEST:

\_\_\_\_\_  
Steven P. Rice  
Chief Counsel

\_\_\_\_\_  
Vivian H. Gray  
Vice Chair, Board of Retirement

ITEMS OF REMUNERATION EARNED ON OR AFTER JANUARY 1, 2013, FOR MEMBERS SUBJECT TO GOVERNMENT CODE SECTION 7522.32, WHICH DO NOT QUALIFY AS "PENSIONABLE COMPENSATION" AS DEFINED IN SECTION 7522.34.

<u>EARNINGS</u> <u>CODE NO.</u>	<u>ITEMS</u>
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200	76-INCH MOWER BONUS
201	ACTING DEPARTMENT HEAD
202	ACTING MEDICAL DIRECTOR
203	ADDITIONAL RESPONSIBILITIES
204	AMERICAN MEDICAL ASSOCIATION BOARD CERT 8.25%
205	AMERICAN MEDICAL ASSOCIATION BOARD CERT 5.50%
209	MANPOWER SHORTAGE RANGE
210	MEDICAL DIRECTOR'S BONUS - 2.75
211	MEDICAL DIRECTOR'S BONUS - 5.50%
212	MEDICAL DIRECTOR'S BONUS - 8.25%
214	OUT OF CLASS BONUS
215	POST BONUS - ADVANCE/EXECUTIVE
217	POST BONUS – INTERMEDIATE
219	SUPERIOR SUBORDINATE PAY
220	WATCHMAN – CUSTODIAN
221	WELFARE RECIPIENT SUPERVISOR

222	OUT OF CLASS BONUS SCHEDULE/LEVEL/PERCENT
223	TEMPORARY CLERICAL & OFFICE SERVICES EMPLOYEES
224	PBP NON-BASE MERIT SALARY ADJUSTMENT
225	EXECUTIVE SECRETARY ADDED SALARY SCHEDULES
227	PBP TO SCHEDULE SALARY ADJUSTMENT
228	ADDITIONAL RESPONSIBILITIES – REPRESENTED
229	TEMPORARY SPECIAL MAP ACHIEVEMENT – FLAT
230	TEMPORARY SPECIAL MAP ACHIEVEMENT – PERCENT
231	TEMPORARY ASSIGNMENT MAP EMPLOYEE – FLAT
240	AGRICULTURAL INSPECTOR BONUS
243	CAREER DEVELOPMENT INTERN BONUS
248	REGIONAL PLANNING AICP CERTIFICATION BONUS
249	AGRICULTURE INSPECTORS AID ROVER BONUS
250	ACCOUNTING CERTIFICATE
252	6TH AND 7TH STEP FINANCIAL SPECIALIST
254	FORENSIC ATTENDANT FIELD TRAINING BONUS
256	ANIMAL CONTROL MGR-BOARD LIAISON BONUS
257	HALF STEP-01
258	HALF STEP-02
263	AUDITOR-CONTROLLER MERIT - ONE SCHEDULE
264	AUDITOR-CONTROLLER MERIT - TWO SCHEDULES
265	AUDITOR-CONTROLLER MERIT - THREE SCHEDULES
266	AUDITOR-CONTROLLER MERIT - FOUR SCHEDULES

267 AUDITOR-CONTROLLER MERIT - FIVE SCHEDULES  
268 AUDITOR-CONTROLLER MERIT - SIX SCHEDULES  
270 BOARD OF SUPERVISOR SPECIAL ASSIGNMENT  
271 ASSESSMENT APPEALS BOARD ASSIGNMENT  
272 HEAD BOARD SPECIALIST ADDITIONAL STEPS  
273 MAPP TIER II STEP 13  
274 MAPP TIER II STEP 14  
275 MAPP TIER II STEP 15  
276 MAPP TIER II STEP 16  
277 MAPP TIER II STEP 17  
278 MAPP TIER II STEP 18  
281 MAPP TO SCHEDULE FLAT AMOUNT  
282 MAPP TO SCHEDULE PERCENTAGE  
283 PERM PHYSICIAN TRANSITION RATE – PERCENT  
285 COURT CLERK - GREATER SKILLS  
291 INTERGOVERNMENTAL RELATIONS  
293 LEGISLATIVE REPRESENTATIVE-CAO  
295 MANAGEMENT TRAINEE  
300 CURATOR BONUS  
310 LEGISLATIVE ADVOCATE - COUNTY COUNSEL  
320 ACCOUNTING CERTIFICATE – DA  
321 DISTRICT ATTORNEY - OUT OF CLASS BONUS  
322 RECLASSIFIED INVESTIGATOR

323 ANTELOPE VALLEY ASSIGN. 30 MILES FROM RESIDENCE

332 JOURNEY EMPLOYEES BONUS

334 CUSTODY ASSISTANT DRILL INSTRUCTOR/CUSTODY TRAINING  
AND STANDARDS BUREAU

335 CUSTODY ASSISTANT TRAINING OFFICER BONUS

336 PUBLIC RESPONSE DISPATCHER BONUS

338 ELEVATOR ADJUSTOR

340 A OR B MOTOR VEHICLE LICENSE BONUS

342 HAZARDOUS MATERIALS CALARP

343 HAZARDOUS MATERIALS APSA

344 FIRE PREVENTION ENGINEERING ASSISTANT

347 WELLNESS/FITNESS FOR LIFE BONUS – 1%

348 WELLNESS/FITNESS FOR LIFE BONUS – 2%

349 WELLNESS/FITNESS FOR LIFE BONUS

356 FIRE SAFETY PERSONNEL BONUS

357 HELICOPTER INSPECTION LICENSE

358 TEMPORARY PROMOTION BONUS

361 TEMPORARY PROMOTION BONUS - NON SCHEDULE

365 BACHELOR DEGREE BONUS

366 ADVANCED EDUCATIONAL DEGREE BONUS

367 MEDICAL STAFF CREDENTIALING ASSIGNMENT BONUS

368 RN ASSIGNED TO SHERIFFS DEPT

369 RN ADVANCED EDUCATIONAL DEGREE BONUS

370 CLINIC NURSE - STAND BY  
371 CLINICAL INSTRUCTOR - GENERAL  
372 CLINICAL INSTRUCTOR - LAC+USC MEDICAL CENTER  
373 EMERG MEDICINE - BOARD CERTIFICATION  
374 EMERG MEDICINE - BOARD CERT  
375 EMERG MEDICINE - BOARD CERTIFICATION 8.25%  
376 HIGH DESERT HOSPITAL - PHYSICIAN BONUS  
377 JOURNEY EMPLOYEES BONUS  
379 SUPERVISING NURSE - ICU  
380 SUPVG RAD TECHN - DIAGNOSTIC ULTRASOUND  
381 DENTAL PROFESSIONALS BOARD CERTIFICATION BONUS  
383 VETERINARY MEDICINE- BOARD CERTIFICATION  
384 HIGH DESERT HEALTH ASSIGNMENT BONUS  
385 PSYCHIATRY SPECIALTY BONUS  
386 PHYSICIAN SPECIALTY BONUS  
387 PHARMACIST SPECIALTY ASSIGNMENTS  
388 SHERIFF DETENTION FACILITY ASSIGNMENT BONUS  
389 MENTAL HEALTH PSYCHIATRIST BOARD CERTIFICATION – MORE  
THAN ONE SPECIALTY  
391 COUNTY LIBRARY DIFFICULT TO RECRUIT ASSIGNMENT BONUS  
392 LIBRARIAN BONUS  
393 OBSTETRICS/LABOR & DELIVERY ASSIGNMENT  
394 MEDICAL HUB CLINIC ASSIGNMENT

395 PHYSICIAN SPECIALTY BONUS - 5.75%

396 PHYSICIAN ADDITIONAL COMPENSATION

397 PHYSICIAN FORENSIC PATHOLOGY BONUS

398 HOSPITAL ADMINISTRATOR - ADDITIONAL COMPENSATION

400 DEPUTY COURT ADMINISTRATOR - OPINION/ADVISOR

401 DEPUTY MARSHALL - LEVEL I BONUS

402 DEPUTY MARSHALL - LEVEL II BONUS

403 DEPUTY MARSHALL TRAINEE

404 ELECTRONIC RECORDING EQUIPMENT

405 MARSHALL SUPERVISING BONUS

406 DEPUTY MARSHAL SPECIAL TRAINING - 6TH STEP

407 SKILL & RESPONSIBILITY BONUS

408 DEPUTY CLERK III OUT OF CLASS BONUS

409 STENOGRAPHIC SKILLS

410 SUPERVISING DEPUTY CLERK

411 ADVISOR-COURT ADMINISTRATOR AND JUDGES

412 NIGHT SHIFT AND WEEKEND BONUS

413 DEPUTY CLERK IV - GREATER SKILLS

414 RECORDING EQUIPMENT-DEPUTY CLERK IV M.C.

415 SHERIFF DEPARTMENT ASSIGNMENT TO AERO BUREAU AVIONICS SHOP

416 SHERIFF DEPARTMENT WATER SYSTEM BONUS – CHIEF OPERATOR

417 SHERIFF DEPARTMENT WATER SYSTEM BONUS – SHIFT OPERATOR

418 ISD BONUS ASSIGNMENT – ENERGY MANAGEMENT SYSTEM SECTION (SEAS)

424 ABDMI REGISTRY CERTIFICATION BONUS

425 ABDMI BOARD CERTIFICATION BONUS

430 ASST. DIRECTOR - PUBLIC SOCIAL SERVICES

432 DEPUTY DISTRICT DIRECTOR TRAINEE

439 CUSTODY TRAINING OFFICER

441 CATALINA ISLAND LIVING - SHERIFF

445 SPECIAL ENFORCEMENT DETAIL/CANINE SERVICES DETAIL (TACTICAL DUTY)

450 SHERIFF OUT OF CLASS BONUS

453 SERGEANT-AT-ARMS BOARD OF SUPERVISOR

456 TRAINING OFFICER/INVESTIGATOR/K-9 BONUS

458 ACTING CAPACITY BONUS

461 SHERIFF BUSINESS MACHINE TECHNICIAN

464 STATE OF CALIF STRUCTURAL ENGINEER LICENSE BONUS

465 REHABILITATION INSPECTOR-PUBLIC WORKS

468 LICENSED LAND SURVEYOR BONUS

469 LICENSED REGISTERED TRAFFIC ENGINEER BONUS

470 BUSINESS LICENSE LIAISON

475 CERTIFICATION BONUS - LACERA

480 SUPERIOR COURT CLERK BONUS

481 COURT REPORTERS REALTIME CERTIFICATION

482 JUDICIAL ASSISTANT BONUS

483 REALTIME WRITING BONUS

484 GEOTECHNICAL LICENSE BONUS

485 SUP CRT EXEC OFFICER ADDITIONAL COMPENSATION

486 PLANS EXAMINER CERTIFICATION 487 REGISTRATION –  
 LICENSE BONUS

488 BUILDING ENGINEERING INSPECTOR BONUS

493 SENIOR PROBATION DIRECTOR-CENTRAL JUVENILE HALL

494 SENIOR PROB DIR-LOS PADRINOS/SAN FERNANDO JUV HALL

495 PROBATION DIRECTOR-ADMIN RESP./FOOTHILL JUV AREA

498 PROBATION DIRECTOR-CHALLENGER YOUTH CENTER

501 BOARD OF RETIREMENT CASE REVIEW

503 UNIFORM ALLOWANCE

504 NIGHT SHIFT DIFFERENTIAL

505 CORONER'S INQUEST REPORTER

506 ALLOWANCE IN LIEU OF VEHICLE USE

507 CO-GENERATION MAINTENANCE

508 HENNINGER FLATS WATCHMAN

509 FREEZER WORK

510 DEPARTMENT HEAD MERIT

511 BOARD OF SUPERVISORS PERFORMANCE LUMP SUM

512 FIRE SUPPRESSION TRANSPORTATION TRUCK DRIVER

513 MOU LUMP SUM BONUS

514 BACKHOE OPERATOR

515 WEEKEND BONUS

516 EXPLOSIVES WORK

517 EVENING SHIFT DIFFERENTIAL

518 POWER EQUIPMENT REPAIR, SNOW CONDITIONS

519 ENGINEERING EMPLOYEES, HAZARD PAY

520 HOME CARE COMPENSATION

522 CUSTODIAN ACTING AS WATCHMAN

523 HYDROELECTRIC OPERATIONS

525 CONTRACTING & PRODUCTIVITY IMPROVE INCNTV FOR MNGR

528 WEBCOM PRESS OPERATOR

529 POWER EQUIPMENT OPERATOR, FIRE SUPPRESSION

531 STANDBY

532 ADDITIONAL RESPONSIBILITIES AND EXCEPTIONAL  
PERFORMANCE

533 POWER SWEEPER OPERATOR IN EMERGENCY CONDITIONS

534 POWER PLANT RELIEF ENGINEER

535 CLINIC PHYSICIAN FIRST HOUR

536 CONSULTING SPEC, MD & MNTL HEALTH CONSLT, 1<sup>st</sup> & 5<sup>th</sup>

538 RN ASSIGNED AS ACTING OR RELIEF CHARGE NURSE

539 RN WEEKEND DIFFERENTIAL

540 RELIEF NURSE HOLIDAY DIFFERENTIAL

541 RELIEF NURSE WEEKEND DIFFERENTIAL  
542 EMERGENCY WORKPLACE DIFFERENTIAL  
544 APPRAISERS LAUNDRY AND DRY CLEANING ALLOWANCE  
545 HEAVY DUTY TOW TRUCK DRIVER  
546 SLURRY SEAL TRUCK\_DRIVER  
547 COVID APPRECIATION  
547HS HERO PAY - DHS  
548 LIFEGUARD PARAMEDIC - RELIEF  
550 INCENTIVE AWARDS FOR MEDI-CAL REIMBRMNTS/ HEALTH SR  
551 GROUP INCENTIVE AWARD, TREASURER TAX COLLECTOR  
552 STANDBY - EMERGENCY ROLL OUT PROGRAM  
553 PIONEER EXCAVTN, TUNNEL OPERATNS, FIRE SUPP, SNOW  
554 PIONEER EXCAVTN, TUNNEL OPERATNS, FIRE SUPP, SNOW  
555 SCAFFOLD OR SWING STAGE, 30 FEET ABOVE GRADE  
556 HIGH SCALE AND RIGGING OPERATIONS, GENERAL  
557 EVENING SHIFT, MED TECH  
558 NIGHT SHIFT, MED TECH  
560 PHYSICIAN RECRUITMENT PROGRAM  
565 PARAMEDIC RECERTIFICATION BONUS  
565A PARAMEDIC RECERTIFICATION BONUS-ELIGIBILITY INDICATOR  
567 DEPUTY SHERIFF RESERVE ANNUAL COMPENSATION  
568 ASSESMENT APPEALS FULL DAY INCREMENT  
569 PHYSICIAN LOAN PAYMENT PROGRAM

570 HOME CARE PROGRAM STANDYBY  
571 CHILDREN'S SOCIAL WORKERS LICENSURE SUPERVISION  
572 MOU LUMP SUM BONUS  
574 STANDBY - INS WITNESS PROGRAM  
575 WASTEWATER PLANT RELIEF BONUS  
576 SOLO DAILY EARNINGS  
577 INTERPRETER HALF DAY BONUS - SUP CT  
578 ER ATTENDING PHYSICIAN - DAY RATE  
579 ER ATTENDING PHY/-WKDY EVE/WKND HOLIDAY  
580 ER ATTENDING PHY/-WKDY NITE/WKND HOLIDAY EVE NITE  
581 SWIM PROFICIENCY BONUS  
582 INTERPRETER REGULAR MULTIPLE LANGUAGE SAME DAY  
583 INTERPRETER-HOURLY/DAILY MULT LANG SAME DAY  
584 PHYSICIAN STIPENDS  
585 ISA TREE WORKER CERTIFICATION  
586 ISA CERTIFIED ARBORIST CREDENTIAL  
587 ISA CERTIFIED QUALIFIED TREE RISK ASSESSOR CREDENTIAL  
588 ISA MUNICIPAL SPECIALIST CREDENTIAL  
589 MENTAL HEALTH SPECIALITY FIELD BASED BONUS  
590 CONT EDUCATION/EQUIPMENT/TRAINING BONUS  
591 LICENSE REIMBURSEMENT  
600 REGISTERED NURSE MOBILE INTENSIVE CARE CERTIFICATION,  
SUB-ITEM D

602 SUPERVISING TRANSPORTATION DEPT. PERFORMING DISPATCHER DUTIES

603 AUTOMOTIVE SERVICE EXCELLENCE CERTIFICATE

604 REGISTERED NURSE MOBILE INTENSIVE CARE CERTIFICATION

605 CUSTODIAN FLOOR WAXING BONUS

606 FIRE EQUIPMENT MECHANIC ASSIGNED FIELD REPAIR DUTY

606A FIRE EQUIPMENT MECHANIC ASSIGNED FIELD REPAIR DUTY - ELIGIBILITY INDICATOR

607 SUPERVISING DEPUTY PROBATION OFFICER (SPDO) ASSIGNED ACTING DIRECTOR IN A CAMP

608 BILINGUAL BONUS

609 REGISTERED NURSE ASSIGNED TO EMERGENCY ROOM

610 ANTELOPE VALLEY FIREFIGHTING CREW

611 TREE TRIMMER SUPERVISOR, POWER OPERATIONS

612 SHOOTING BONUS, EXPERT

613 SHOOTING BONUS, DISTINGUISHED EXPERT

614 SHOOTING BONUS, MARKSMAN

615 SHOOTING BONUS, SHARPSHOOTER

616 ANTELOPE VALLEY QUARTERS, ON FIRE CALL

617 CLINIC NURSE ASSIGNED TO PROBATION CAMP

618 TRANSPORTATION BUS DRIVER, SHERIFF

619 CERTIFIED ACCESS SPECIALIST

620 SAN GABRIEL DAM OPERATOR

621 NURSE RETENTION INCENTIVE

622 ADVANCED APPRAISER CERTIFICATION

624 BILINGUAL ADDITIONAL BONUS, CHILDREN'S SOCIAL WORK

625 AGRICULTURE INSPECTORS ASSIGNED TO STANDARDIZATION

627 DETENTION & TRANSPORTATION EXTRA SUPERVISION BONUS

628 BILINGUAL BONUS FOR OTHER THAN MONTHLY

628A BILINGUAL BONUS FOR OTHER THAN MONTHLY-ELIGIBILITY INDICATOR

629 MORTUARY ATTENDANT AT LAC+USCMC

630 SERVICE PAY BONUS

631 BILINGUAL BONUS-SUB D

632 MENTAL HEALTH WORKERS ASSIGNED SHERIFF DETENTN FACL

633 RN ASSIGNED TO EMERGENCY ROOM SUB D

634 SUPERVISING DETENTION SERVICES OFFICER OF THE DAY

635 TRANSPORTATION DEPUTY BUS DRIVER, PROBATION

636 INCIDENTAL EXPENSE ALLOWANCE

637 PROFESSIONAL DEVELOPMENT EXPENSES

638 PROBATION TELECOM EQUIPMENT BONUS

640 CHILDRENS SERVICES ERCP RETENTION

641 SHOOTING BONUS, EXPERT – RESERVE

642 SHOOTING BONUS, DISTINGUISHED EXPERT – RESERVE

643 SHOOTING BONUS, MARKSMAN – RESERVE

644 SHOOTING BONUS, SHARPSHOOTER – RESERVE

645 EMERGENCY ROOM BONUS/PAT FIN SVCS WKR/PAT RES WKR

646 EMERGENCY ROLL OUT PROGRAM & SHIFT BONUS  
647 BILINGUAL ADDITIONAL BONUS, PSYCH SOCIAL WORK  
648 DEFIBRILLATION AIRWAY BONUS  
649 MAMMOGRAPHY BONUS  
690 CELLULAR PHONE STIPEND – VOICEMAIL  
691 CELLULAR PHONE STIPEND - DATA ONLY  
692 CELLULAR PHONE STIPEND - VOICE AND DATA  
694 CIVIC CENTER COMMUTER ALLOWANCE  
695 DEPARTMENT HEAD TRANSPORTATION ALLOWANCE  
696 DEPARTMENT HEAD TRAFFIC MITIGATION ALLOWANCE  
700 PENSIONABLE OVERTIME  
730 PREMIUM OVERTIME - SYSTEM PENSIONABLE  
PF004 MEGAFLEX PENSIONABLE CONTRIBUTION  
PF007 FLEX PENSIONABLE CONTRIBUTION  
PF010 CHOICES PENSIONABLE CONTRIBUTION  
PF013 OPTIONS PENSIONABLE CONTRIBUTION  
PK003 NON-ELECTIVE LEAVE  
PK011 SICK - 100%  
PK012 HOLIDAY  
PK021 VACATION  
PK030 SPECIAL PAID LEAVE  
PK031 APPRAISERS LEAVE

PK032	INTERN/RESIDENT LEAVE
PK113	SICK PRE-71
PKP11	SICK LEAVE BUYBACK 100%
PKP21	VACATION BUYBACK
PP046	EMPLOYEE SUGGESTION
NONE	REGISTERED NURSE ASSIGNED TO CRITICAL CARE UNITS
NONE	FIRE SUPPRESSION CAMP ASSIGNMENT – PREMIUM
NONE	FIRE SUPPRESSION CAMP ASSIGNMENT – COMPENSATORY TIME EARNED
NONE	POST, SUPERVISORY BONUS
OP100	CORRECTIVE PAYMENT, REINSTATED EMPLOYEE – HORIZONS PLAN
OP101	CORRECTIVE PAYMENT, ADMINISTRATIVE ERROR – HORIZONS PLAN
OP102	CORRECTIVE PAYMENT, REINSTATED EMPLOYEE – SAVINGS PLAN
OP103	CORRECTIVE PAYMENT, ADMINISTRATIVE ERROR – SAVINGS PLAN

# EXHIBIT A

**Attachment: Newly Created or Newly Revised Codes  
reviewed under Section 31461 and 7522.34**

Event	Description	Earnings Code Description	31461 Reference	7522.34 Reference	Analysis
<b>INCLUDED under Section 31461</b>					
547	<b>COVID Appreciation</b>	<p>This is a one-time \$500 lump sum bonus paid by Los Angeles County to express appreciation for front-line LA County employees whose jobs placed them at heightened risk of COVID-19 exposure. This bonus is payable to employees represented by Service Employees International Union (SEIU) Local 721, the Coalition of County Unions (CCU), and designated non-represented employees. This bonus is available to full-time and part-time employees who submit electronic attestation of meeting the eligibility criteria.</p> <ul style="list-style-type: none"> <li>• Full-time employees in qualifying classifications/items include sub-titles A, D, M, N, and Z.</li> <li>• Part-time employees in qualifying classifications/items include sub-titles B, C, E, F, H, O, U, V, W, X, and Y.</li> </ul> <p>To qualify for the bonus, employees must submit electronic attestation of meeting the eligibility criteria below:</p> <ul style="list-style-type: none"> <li>• Employed on or before 7/1/2020</li> <li>• If part-time, worked on average more than 20 hours a week.</li> <li>• Must be employed by the County of Los Angeles at the time of bonus payment.</li> <li>• Job with Los Angeles County placed employee at an elevated risk of COVID 19 exposure. "Elevated risk" means that job duties required employee to be within 6 feet or less of co-workers, patients, county clients, or the general public for periods of 15 minutes or greater.</li> </ul>	(a)	—	<p>The following categories of individuals and employees are not eligible for the one-time payments:</p> <ul style="list-style-type: none"> <li>• 997 - County Officers (department heads, etc.)</li> <li>• 996 – Non-Represented MAPP (with the exception of DHS and Probation Directors)</li> <li>• Retired County employees on a 120-day assignment (any two alpha subtitle designation ending in R)</li> <li>• Members of the Board of Supervisors</li> <li>• LACERA employees</li> <li>• Superior Court employees</li> <li>• Union Hiring Hall</li> <li>• W/O comp positions and positions paid in accordance with special provisions (see County Code 6.28.060)</li> <li>• Reserve Sheriff Deputies</li> <li>• Contractors</li> <li>• Clerk, NC hired by the Registrar-Recorder/County Clerk for temporary election work</li> </ul> <p>Although this bonus is considered a one-time or ad hoc payment made to a member, it is payable to all similarly situated members in the member's grade or class. It was not created for the purpose of enhancing a member's retirement benefit. Rather, this bonus was designed to recognize the hard work and sacrifices of County employees during challenging times. Therefore, the recommendation is to INCLUDE this one-time payment in compensation earnable for LEGACY members.</p>

**Attachment: Newly Created or Newly Revised Codes  
reviewed under Section 31461 and 7522.34**

Event	Description	Earnings Code Description	31461 Reference	7522.34 Reference	Analysis
547HS	Hero Pay - DHS	<p>This bonus is applicable only to DHS employees, including DHS MAPP participants, and consists of two tiers. DHS employees may receive only one payment from either Tier 1 or Tier 2.</p> <p>-All eligible employees must have been employed by DHS prior to July 1, 2021, and remain employed in DHS service through time of payment.</p> <p>-Eligible part-time employees must have worked an average of 20 hours per week from March 1, 2020 through June 30, 2021.</p> <p>-Electronic attestation of the work performed must be submitted to qualify for the bonus.</p> <p><b>Tier 1:</b></p> <ul style="list-style-type: none"> <li>•\$150 for employees who attest to working primarily in an administrative or telehealth capacity and did not perform job duties that placed the employee at an elevated risk of COVID-19 exposure anytime during the time period of March 1, 2020 to June 30, 2021.</li> <li>•\$75 for part-time employees who qualify by working an average of 20 hours per week or more during the same period above. Qualifying classifications/items sub-titles are B, C, E, F, H, J, O, U, V, W, X, and Y. Part-time item subs P, Q, R, S, and T are ineligible to qualify by definition.</li> </ul> <p><b>Tier 2:</b></p> <ul style="list-style-type: none"> <li>•\$650 for employees who attest to working a job that placed the employee at an elevated risk of COVID-19 exposure anytime during the time period of March 1, 2020 to June 30, 2021.</li> <li>•\$325 for part-time employees who qualify by working an average of 20 hours per week or more during the same period above. Qualifying classifications/items sub-titles are B, C, E, F, H, J, O, U, V, W, X, and Y. Part-time item subs P, Q, R, S, and T are ineligible to qualify by definition.</li> </ul>	(a)	—	<p>Although this bonus is considered a one-time or ad hoc payment made to a member, it is payable to all similarly situated members in the member's grade or class. It was not created for the purpose of enhancing a member's retirement benefit. Rather, this bonus was designed to recognize the efforts and dedication of DHS employees during the COVID-19 emergency. Therefore, the recommendation is to INCLUDE this one-time payment in compensation earnable for LEGACY members.</p>

**Attachment: Newly Created or Newly Revised Codes  
reviewed under Section 31461 and 7522.34**

Event	Description	Earnings Code Description	31461 Reference	7522.34 Reference	Analysis
<b>EXCLUDED under Section 7522.34</b>					
547	<b>COVID Appreciation</b>	<p>This is a one-time \$500 lump sum bonus paid by Los Angeles County to express appreciation for front-line LA County employees whose jobs placed them at heightened risk of COVID-19 exposure. This bonus is payable to employees represented by Service Employees International Union (SEIU) Local 721, the Coalition of County Unions (CCU), and designated non-represented employees. This bonus is available to full-time and part-time employees who submit electronic attestation of meeting the eligibility criteria.</p> <ul style="list-style-type: none"> <li>• Full-time employees in qualifying classifications/items include sub-titles A, D, M, N, and Z.</li> <li>• Part-time employees in qualifying classifications/items include sub-titles B, C, E, F, H, O, U, V, W, X, and Y.</li> </ul> <p>To qualify for the bonus, employees must submit electronic attestation of meeting the eligibility criteria below:</p> <ul style="list-style-type: none"> <li>• Employed on or before 7/1/2020</li> <li>• If part-time, worked on average more than 20 hours a week.</li> <li>• Must be employed by the County of Los Angeles at the time of bonus payment.</li> <li>• Job with Los Angeles County placed employee at an elevated risk of COVID 19 exposure. "Elevated risk" means that job duties required employee to be within 6 feet or less of co-workers, patients, county clients, or the general public for periods of 15 minutes or greater.</li> </ul>	—	(c)(3) (c)(10)	<p>The following categories of individuals and employees are not eligible for the one-time payments:</p> <ul style="list-style-type: none"> <li>• 997 - County Officers (department heads, etc.)</li> <li>• 996 – Non-Represented MAPP (with the exception of DHS and Probation Directors)</li> <li>• Retired County employees on a 120-day assignment (any two alpha subtitle designation ending in R)</li> <li>• Members of the Board of Supervisors</li> <li>• LACERA employees</li> <li>• Superior Court employees</li> <li>• Union Hiring Hall</li> <li>• W/O comp positions and positions paid in accordance with special provisions (see County Code 6.28.060)</li> <li>• Reserve Sheriff Deputies</li> <li>• Contractors</li> <li>• Clerk, NC hired by the Registrar-Recorder/County Clerk for temporary election work</li> </ul> <p>This one-time bonus constitutes a one-time or ad hoc payment under 7522.34 (c)(3) and a bonus paid in addition to the normal rate of base pay under (c)(10). This one-time payment does not appear on a Public Pay Schedule. The recommendation is to EXCLUDE this one-time payment from pensionable compensation for PEPRA members.</p>

**Attachment: Newly Created or Newly Revised Codes  
reviewed under Section 31461 and 7522.34**

Event	Description	Earnings Code Description	31461 Reference	7522.34 Reference	Analysis
547HS	Hero Pay - DHS	<p>This bonus is applicable only to DHS employees, including DHS MAPP participants, and consists of two tiers. DHS employees may receive only one payment from either Tier 1 or Tier 2.</p> <p>-All eligible employees must have been employed by DHS prior to July 1, 2021, and remain employed in DHS service through time of payment.</p> <p>-Eligible part-time employees must have worked an average of 20 hours per week from March 1, 2020 through June 30, 2021.</p> <p>-Electronic attestation of the work performed must be submitted to qualify for the bonus.</p> <p><b><u>Tier 1:</u></b></p> <ul style="list-style-type: none"> <li>•\$150 for employees who attest to working primarily in an administrative or telehealth capacity and did not perform job duties that placed the employee at an elevated risk of COVID-19 exposure anytime during the time period of March 1, 2020 to June 30, 2021.</li> <li>•\$75 for part-time employees who qualify by working an average of 20 hours per week or more during the same period above. Qualifying classifications/items sub-titles are B, C, E, F, H, J, O, U, V, W, X, and Y. Part-time item subs P, Q, R, S, and T are ineligible to qualify by definition.</li> </ul> <p><b><u>Tier 2:</u></b></p> <ul style="list-style-type: none"> <li>•\$650 for employees who attest to working a job that placed the employee at an elevated risk of COVID-19 exposure anytime during the time period of March 1, 2020 to June 30, 2021.</li> <li>•\$325 for part-time employees who qualify by working an average of 20 hours per week or more during the same period above. Qualifying classifications/items sub-titles are B, C, E, F, H, J, O, U, V, W, X, and Y. Part-time item subs P, Q, R, S, and T are ineligible to qualify by definition.</li> </ul>	—	(c)(3) (c)(10)	<p>This one-time bonus constitutes a one-time or ad hoc payment under 7522.34 (c)(3) and a bonus paid in addition to the normal rate of base pay under (c)(10). This one-time payment does not appear on a Public Pay Schedule. The recommendation is to EXCLUDE this one-time payment from pensionable compensation for PEPRA members.</p>