

AS AMENDED WITH ADDITIONS APPROVED BY THE BOARD OF RETIREMENT ON MEETING HELD MARCH 8, 2023, THE FOLLOWING SPECIAL ALLOWANCES ARE CONSIDERED **COMPENSATION EARNABLE** ON OR AFTER JANUARY 1, 2013 FOR MEMBERS SUBJECT TO GOVERNMENT CODE SECTION 31461, AS AMENDED BY AB 340 AND AB 197.

SPECIAL ALLOWANCE

| <u>CODE</u> | <u>FULL LEGEND</u> |
|-------------|-------------------------------------|
| AA | UNIFORM ALLOWANCE |
| AB**** | AG/WEIGHTS CLASS A/B DL CERT PAY 5% |
| AL | ANNUAL LEAVE PAY - SP.DIS |
| BA | BILINGUAL SJVAPCD |
| BL | BILINGUAL PAY - VERBAL |
| BM | BILINGUAL PAY - WRITTEN |
| BP | PREMIUM PAY 6% |
| BT\$\$ | BOOT ALLOWANCE (KCPOA) |
| BV | COURT BILINGUAL-VERBAL |
| BW | COURT BILINGUAL-WRITTEN |
| CI | CATASTROPHIC ILLNESS PAY |
| CJ††† | CAO CERTIFICATION PAY |
| CK## | COURT CONFIDENTIAL PAY |
| CL | COURT CELL ALLOWANCE STD |
| CM | COURT CELL ALLOWANCE TEXT |
| CN | COURT CELL ALLOWANCE PDA |
| CS | CELLPHONE ALLOW-SPEC DIST |
| CT† | CART – SUPERIOR COURT |
| DB** | PART-TIME DIST CAFETERIA |
| DD | AUTOMOBILE ALLOWANCE |
| DH | AUTO ALLOWANCE-CORR |
| DI** | MANAGEMENT CAFE-PART TIME |
| DJ** | DIST CAFETERIA FOR EXEC, PART-TIME |
| DT* | DISPATCHER TRAINING OFFICER |
| DV | DENIED VACATION PAY |
| EA | ENG CERTIFICATE - 8.0% |
| EB†† | EQUITY STIPEND - 2% (INACTIVE) |
| EC†† | EQUITY STIPEND - 1.5% (INACTIVE) |
| EF | OUT OF CO REIM CRT INTERP |
| EN\$\$\$ | DHS ER/CI UNITS DIFFERENTIAL PAY |
| EO## | 5% CAMP ERWIN OWENS ASSIGNMENT |
| ET* | ETR APPRENTICESHIP PAY |
| FA\$ | ADMINISTRATIVE ASSIGNMENT PAY |
| FF | RIDESHARE INCENTIVE PLAN |
| FI | FITNESS PROG-2% 11MET |
| FJ | FITNESS PROG-4% 12MET |
| FK | FITNESS PRO-2% 2YRS |

SPECIAL ALLOWANCE

| <u>CODE</u> | <u>FULL LEGEND</u> |
|-------------|-----------------------------------|
| FL | FITNESS PRO-4% 2YRS |
| FM | FIRE-FLSA SCHEDULED |
| GG | R.N. MED SPECIALTY |
| GH | PHARM-IN-CHARGE - 5% |
| GI†† | CLINICAL LADDER - 10% (INACTIVE) |
| HD††† | HAZARDOUS DUTY PAY |
| HH | HIGHER CLASSIFICATION PAY |
| HO | HOLIDAY PAY-COUNTY |
| HP | HOLIDAY PAY - SPEC.DIST. |
| HS | HOLIDAY PAY-SHIFT |
| IA†† | ISAWS PROJ.1ST INSTLMT (INACTIVE) |
| IB†† | ISAWS PROJ |
| IT†† | ISAWS TAX ALLOWANCE |
| IX†† | ISAWS WAGE GROSS UP (INACTIVE) |
| JJ | HOLIDAY PAYOFF |
| JK† | KCWA – HOLIDAY PAYOFF |
| LE** | BOMB DETAIL |
| LF** | FLD/DET TRAINING OFFICERS |
| LG | REMOTE ASSIGNMENT |
| LH†† | CANINE HANDLER |
| LK†††† | DEPUTY CORONER TRAINING OFFICER |
| LM | SHERIFF'S BUILT IN O/T |
| LT†† | STAFF CAFETERIA NON-MIC |
| LU†† | PT STAFF NON-MIC |
| LV†† | SUPERVISORY CAFETERIA NON-MIC |
| LW†† | MGMT CAFETERIA NON-MIC |
| LX†† | PT MGMT CAFETERIA NON-MIC |
| LY†† | EXECUTIVE CAFETERIA NON-MIC |
| LZ†† | PT EXECUTIVE MGMT NON-MIC |
| MD | MEDICAL DIRECTOR COMP |
| ME† | MET TEAM FIELD RESPONDER |
| ML†† | MILITARY SUPPLEMENTAL PAY |
| MM†† | SWAT TEAM PHY.FIT.PAY |
| MU | SWAT UNIFORM |
| MV | SWAT UNIFORM-CORR |
| NN | TOOL ALLOWANCE |
| NP* | BHRS NURSE PRACTITIONER CERT PAY |
| NR | TOOL ALLOWANCE A |
| PA* | POST SUPERVISORY CERTIFICATE |
| PB* | POST MANAGEMENT CERTIFICATE |
| PD† | KCPA PROFESSIONAL DEVELOPMENT |
| PE† | PEC TEAM SUBACUTE NURSE PAY |

SPECIAL ALLOWANCE

| <u>CODE</u> | <u>FULL LEGEND</u> |
|-------------------|-----------------------------------|
| PF | PARAMEDIC PAY-FIREFIGHTER |
| PJ\$\$\$ | ANNUAL VACATION PAYOUT |
| PK\$\$\$ | ANNUAL CTO PAYOUT |
| PR | FLSA PAYROLL CORRECTION |
| PS | PCP-RC-COMMERCIAL RATING |
| PT | PCP-RC-MNTN TRANSITION |
| PU | PCP-RC-VERTICAL REF. CERT |
| PV | PCP-RC-HUEY COMMAND STATU |
| PW | PCP-FIXW-COMMERCIAL RATING |
| PX | PCP-FIXW-INSTRUMENT RTING |
| PY | PCP-FIXW-CERT FLIGHT INS. |
| RA | REALTIME CERT 4% |
| RB | REALTIME DEL&CERT 7% |
| RC | REALTIME DELIVERY - 3% |
| RN ^{††} | RN AVAILABILITY PAY (INACTIVE) |
| RR | SUBSTATION PAY |
| RW [¶] | REMOTE WORK TECHNOLOGY STIPEND |
| SA | SALARY ADJUSTMENT-REGULAR |
| SF | 12HR SHIFT-6% SHIFT PAY |
| SG [#] | SHIFT DIFFERENTIAL PAY |
| SH | SHIFT PAY-SPEC DISTRICT |
| SK [*] | PARAMEDIC PAY % SP ASGMT |
| SO [#] | SAFEQ-HA SAFETY OFFICER PREMIUM |
| SP | SUPERVISORY PAY |
| SQ [*] | ONS CERT PAY - HA |
| SR [†] | SECURITY CLEARANCE - HA |
| SX [*] | BH&R GEN PSYCH |
| SY [*] | BH&R ADDICTION PSYCH |
| TA | TRAVEL ALLOW. -SPEC. DIST |
| TF | NON TAXABLE 4850 WAGE ADJ |
| TO [#] | TIME OFF REWARD PAYOFF |
| TP ^{†††} | PROBATION PROGRAM SPC TRAINER PAY |
| UA | THIRTY YEAR - 2% |
| UU | LONGEVITY PAY |
| UW | LONGEVITY PAY RETRO |
| VA | VEHICLE ALLOWANCE - KCWA |
| VB [*] | SICK LEAVE BONUS |
| VK [#] | VACATION PAYOUT |
| VV | PAID OVERTIME - FLSA ADJ |
| VW | PAID OVERTIME - FLSA ADJ |
| WV | RETROACTIVE PAY |
| WW | RETRO. SAL.INCREMENT |

SPECIAL ALLOWANCE

| <u>CODE</u> | <u>FULL LEGEND</u> |
|-------------|---------------------------|
| WX | RETRO PAY PHASE 2 |
| YA | KERN FLEX ADJUSTMENT |
| YB | KERN FLEX RETRO - MOU |
| YY | KERN FLEX PLAN |
| ZA | SPECIAL DUTY NURSE |
| ZM‡ | SPEC PAY CORR-PENSIONABLE |
| ZN | PR CORRECTION-CURRENT |
| ZZ | OTHER |

*Approved by the Board of Retirement on meeting held November 6, 2019.

†Approved by the Board of Retirement on meeting held February 12, 2020.

‡Approved by the Board of Retirement on meeting held May 6, 2020.

¶Approved by the Board of Retirement on meeting held June 10, 2020.

§Approved by the Board of Retirement on meeting held August 12, 2020.

||Approved by the Board of Retirement to be included in calculation on meeting held April 26, 2017.

#Approved and/or re-designated by the Board of Retirement on meeting held September 9, 2020.

**Approved by the Board of Retirement on meeting held October 14, 2020.

††Approved by the Board of Retirement on meeting held November 4, 2020.

‡‡Approved by the Board of Retirement on meeting held December 9, 2020.

§§Approved by the Board of Retirement on meeting held March 10, 2021.

†††Approved by the Board of Retirement on meeting held September 8, 2021.

‡‡‡Approved by the Board of Retirement on meeting held January 19, 2022.

¶¶¶Approved by the Board of Retirement on meeting held April 13, 2022.

§§§Approved by the Board of Retirement on meeting held October 12, 2022.

****Approved by the Board of Retirement on meeting held February 8, 2023.

††††Approved by the Board of Retirement on meeting held March 8, 2023.

AS AMENDED WITH ADDITIONS APPROVED BY THE BOARD OF RETIREMENT ON MEETING HELD MARCH 8, 2023, THE FOLLOWING SPECIAL ALLOWANCES ARE **NOT CONSIDERED COMPENSATION EARNABLE** ON OR AFTER JANUARY 1, 2013 FOR MEMBERS SUBJECT TO GOVERNMENT CODE SECTION 31461, AS AMENDED BY AB 340 AND AB 197.

SPECIAL ALLOWANCE

| <u>CODE</u> | <u>FULL LEGEND</u> |
|-------------|----------------------------------|
| AC# | STANDBY - ANIMAL CTL OFF |
| AW | SUGGESTION & OTHER AWARDS |
| BB# | BOARD MEETING - MINUTES |
| BR | PREMIUM PAY 6% -RETRO |
| BS | BONUS INCENTIVE |
| CA# | IN LIEU OF COURT STANDBY |
| CC | CONTRACT EMPLOYEES |
| CD# | MH CALL COVERAGE-WEEKDAY |
| CE# | MH CALL COVERAGE-WEEKEND |
| CF | COURT .5% CONTRIBUTION |
| CG# | COMP TIME PREMIUM PAID |
| CH§ | COURT INTERPRETER 3.2% |
| CO | COURT INTERP - OVERTIME |
| CP | CELL PHONE ADJUSTMENT |
| CQ¶¶ | CRISIS SHIFT PAY |
| CR‡ | CHILD CARE REIMBURSEMENT |
| CU+++ | COMP TIME OFF PROMOTIONAL PAYOUT |
| CV | COURT'S VSIP |
| DC** | DISTRICT CAFETERIA |
| DE** | MANAGER DISTRICT CAFET |
| DF** | EXECUTIVE DISTRICT CAFET |
| DG | VOL HEALTH |
| DN | IN-LIEU HEALTH - EMPLR PD |
| DO | EMPLOYER PAID SDI |
| DP | DEFERRED COMP/EMPLOYER PD |
| DS** | SUPERVISORY DISTRICT CAFE |
| DU*** | DEFERRED COMPENSATION ER MATCH |
| DX## | MINIMUM INSURANCE COVERAGE (MIC) |
| ED | EQUITY STIPEND - 1% |
| EE# | STANDBY - COURT |
| EL | ELECTION WORKER - EARNING |
| EM\$\$\$ | DHS EMERGENCY RESPONSE ON CALL |
| EP¶¶¶ | EXTRA HELP PAID TIME OFF PAYOFF |
| EQ¶¶¶ | EXTRA HELP ALTERNATE HOURS OFF |
| FN | FIRE-FLSA UNSCHEDULED |
| FO | FIRE-FLSA SALARY ADJ |
| FP | FORECASTING PAY - SP. DIST |

SPECIAL ALLOWANCE

| <u>CODE</u> | <u>FULL LEGEND</u> |
|-------------|---------------------------------------|
| FR | 415 REPLACEMENT PLAN |
| FS | FIRE FLSA SETTLEMENT |
| FW | 415 REPLACE PLAN-KCWA |
| HA### | HOUSING ALLOWANCE-KLEA |
| HM* | HOLIDAY-NOT SCHEDULED (CTO MAX) |
| HT# | HIGHER CLASS-OVERTIME PAY |
| II | OB/GYN CALL BACK PAY |
| JL | HOLIDAY PAY REG. OT |
| KK# | AVAILABILITY PAY |
| KN# | AVAILABILITY PREMIUM 2.5% |
| KO# | AVAILABILITY PAY - 5% |
| KP# | AVAILABILITY PAY - 25% |
| LA | LIVING ALLOWANCE-KMC |
| LC†† | CANINE CARE |
| LD# | PAGER PAY |
| LL# | EXTENDED ON CALL DUTY PAY |
| LS | KLEA OT DIFF 7.5% |
| MA# | MEAL ALLOWANCE-RESIDENT |
| MQ**** | MMEAL – HA |
| MR**** | MREST - HA |
| NC** | NIGHT COURT |
| NO† | EXTRA HOURS – STRAIGHT TIME |
| NS†† | NIGHT COURT OT SHIFT DIFFERENTIAL |
| OC# | ON-CALL PAY - SPEC.DIST. |
| OM# | MANAGEMENT OVERTIME PAY |
| OO | OVERTIME PAYOFF |
| OP†† | PRIOR PERIOD OT PAYOFF |
| OT†† | PRIOR PERIOD OT PREMIUM |
| PC# | KMC-ON CALL PER CONTRACT |
| PH*** | CONTRACT PHYSICIAN ON-CALL |
| PJ††† | CONTRACT PHYSICIAN INPATIENT COVERAGE |
| PM## | CONTRACT PHYSICIAN MOONLIGHTING PAY |
| PN | FAC.PRACT.PLN-INPATIENT |
| PO | FAC. PRACT.PLN-OUTPATIENT |
| PP | RES. PHY. SPEC. DUTY PAY |
| PZ# | PHYSICIAN-OTHER PAY |
| QQ | NON-CASH BENEFIT-AUTO |
| RE | REFUND POST TAX |
| RP# | RETIREMENT PAY-SPEC.DIST. |
| RT# | KMC RELATIVE VALUE UNIT |
| RU | KMC RELATIVE VALUE UNIT |
| RV | VAC-S/L PAYOFF (NO SDI) |
| SB# | STANDBY - HOME HLTH CARE |

SPECIAL ALLOWANCE

| <u>CODE</u> | <u>FULL LEGEND</u> |
|-------------|------------------------------|
| SC## | SALARY ADJ. |
| SD | STATE DISABILITY ADJ. |
| SE | SALARY ADJ - SDI |
| SI | KMC RVU ADJUSTMENT |
| SJ‡ | EXTRA SHIFT NURSE |
| SL†† | UNNAMED (SPECIAL ASSIGNMENT) |
| SM# | PARAMEDIC PAY (POOL)-SPECIAL |
| SS# | STANDBY - OTHER |
| ST# | STANDBY TIME-SP. DIST |
| SU# | SEVERANCE PAY |
| SV | SEVERANCE PAY |
| SW | SEVERANCE PAY |
| TB | 1-DAY TRAVEL REIMBURS |
| TC | PER DIEM TRAVEL PAYMENT |
| TD# | TECHNOLOGY REIMBURSEMENT |
| TJ | TUITION REIMBURSEMENT |
| TL | GROUP-TERM LIFE INSURANCE |
| TR | TRANSCRIPT FEES |
| TS | DEFERRED COMP REFUND |
| TT | MOVING ALLOWANCE |
| TU | MOVING REIMBURSEMENT |
| VC# | COMP TIME PAYOFF |
| VP | VAC-S/L PAYOFF |
| VS§ | SICK LEAVE PAYOFF |
| VX* | PAID OVERTIME- FLSA |
| WT | PAID OVERTIME RETRO |
| WU | PAID OVERTIME/RETRO PH 2 |
| WY# | FLSA RETRO |
| XX†† | EMT PAYMENT (INACTIVE) |
| YC | KERN FLEX-DISTRICT-10% |
| ZB | SPEC PAY CORR |
| ZC | PAYROLL CORRECTION |
| ZX | PR CORRECTION |
| ZY | OTHERS-NO RETIREMENT |

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‡Approved by the Board of Retirement on meeting held May 6, 2020.

§Approved by the Board of Retirement on meeting held August 12, 2020.

#Approved and/or re-designated by the Board of Retirement on meeting held September 9, 2020.

**Approved by the Board of Retirement on meeting held October 14, 2020.

††Approved by the Board of Retirement on meeting held November 4, 2020.

‡‡Approved by the Board of Retirement on meeting held December 9, 2020.

¶¶Approved by the Board of Retirement on meeting held January 20, 2021.

##Approved and/or re-designated by the Board of Retirement on meeting held April 14, 2021.

***Approved by the Board of Retirement on meeting held August 11, 2021.

†††Approved by the Board of Retirement on meeting held September 8, 2021.

¶¶¶ Approved by the Board of Retirement on meeting held April 13, 2022.

Approved by the Board of Retirement on meeting held November 2, 2022.

**** Approved by the Board of Retirement on meeting held February 8, 2023.