

EXHIBIT I

AS AMENDED WITH ADDITIONS APPROVED BY THE BOARD OF RETIREMENT ON MEETING HELD MAY 6, 2020, THE FOLLOWING SPECIAL ALLOWANCES ARE CONSIDERED **PENSIONABLE COMPENSATION** ON OR AFTER JANUARY 1, 2013 FOR MEMBERS SUBJECT TO GOVERNMENT CODE SECTION 7522.34.

<u>CODE</u>	<u>SPECIAL ALLOWANCE</u>	<u>FULL LEGEND</u>
BL	BILINGUAL PAY - VERBAL	BILINGUAL PAY - VERBAL
BM	BILINGUAL PAY - WRITTEN	BILINGUAL PAY - WRITTEN
BP	PREMIUM PAY 6%	PREMIUM PAY 6%
BV	COURT BILINGUAL-VERBAL	COURT BILINGUAL-VERBAL
BW	COURT BILINGUAL-WRITTEN	COURT BILINGUAL-WRITTEN
CI	CATASTROPHIC ILLNESS PAY	CATASTROPHIC ILLNESS PAY
FM	FIRE-FLSA SCHEDULED	FIRE-FLSA SCHEDULED
GG	R.N. MED SPECIALTY	R.N. MED SPECIALTY
GH	PHARM-IN-CHARGE - 5%	PHARM-IN-CHARGE - 5%
GI	CLINICAL LADDER - 10%	CLINICAL LADDER - 10%
HH	HIGHER CLASSIFICATION PAY	HIGHER CLASSIFICATION PAY
HP	HOLIDAY PAY - SPEC.DIST.	HOLIDAY PAY - SPEC.DIST.
KK	AVAILABILITY PAY	AVAILABILITY PAY
KN	AVAILABILITY PREMIUM 2.5%	AVAILABILITY PREMIUM 2.5%
KO	AVAILABILITY PAY - 5%	AVAILABILITY PAY - 5%
KP	AVAILABILITY PAY - 25%	AVAILABILITY PAY - 25%
LD	PAGER PAY	PAGER PAY
LE	BOMB DETAIL	BOMB DETAIL
LF	FLD/DET TRAINING OFFICERS	FLD/DET TRAINING OFFICERS
LL	EXTENDED ON CALL DUTY PAY	EXTENDED ON CALL DUTY PAY
LM	SHERIFF'S BUILT IN O/T	SHERIFF'S BUILT IN O/T
ML	MILITARY SUPPLEMENTAL PAY	MILITARY SUPPLEMENTAL PAY
MM	SWAT TEAM PHY.FIT.PAY	SWAT TEAM PHY.FIT.PAY
PF	PARAMEDIC PAY-FIREFIGHTER	PARAMEDIC PAY-FIREFIGHTER
PS	PCP-RC-COMMERCIAL RATING	PCP-RC-COMMERCIAL RATING
PT	PCP-RC-MNTN TRANSITION	PCP-RC-MNTN TRANSITION
PU	PCP-RC-VERTICAL REF. CERT	PCP-RC-VERTICAL REF. CERT
PV	PCP-RC-HUEY COMMAND STATU	PCP-RC-HUEY COMMAND STATU
PW	PCP-FIXW-COMMERCIAL RATING	PCP-FIXW-COMMERCIAL RATING
PX	PCP-FIXW-INSTRUMENT RTING	PCP-FIXW-INSTRUMENT RTING
PY	PCP-FIXW-CERT FLIGHT INS.	PCP-FIXW-CERT FLIGHT INS.
SA	SALARY ADJUSTMENT-REGULAR	SALARY ADJUSTMENT-REGULAR
SC	SALARY ADJ.	SALARY ADJ.
SF	12HR SHIFT-6% SHIFT PAY	12HR SHIFT-6% SHIFT PAY
SH	SHIFT PAY-SPEC DISTRICT	SHIFT PAY-SPEC DISTRICT
SP	SUPERVISORY PAY	SUPERVISORY PAY
SS	STANDBY - OTHER	STANDBY - OTHER
ST	STANDBY TIME-SP.DIST	STANDBY TIME-SP.DIST
TF	NON TAXABLE 4850 WAGE ADJ	NON TAXABLE 4850 WAGE ADJ

EXHIBIT I

<u>CODE</u>	<u>SPECIAL ALLOWANCE</u>	<u>FULL LEGEND</u>
UA		THIRTY YEAR - 2%
UU		LONGEVITY PAY
UW		LONGEVITY PAY RETRO
WV		RETROACTIVE PAY
WW		RETRO. SAL.INCREMENT
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.

EXHIBIT II

AS AMENDED WITH ADDITIONS APPROVED BY THE BOARD OF RETIREMENT ON MEETING HELD MAY 6, 2020, THE FOLLOWING SPECIAL ALLOWANCES ARE **NOT CONSIDERED PENSIONABLE COMPENSATION** ON OR AFTER JANUARY 1, 2013 FOR MEMBERS SUBJECT TO GOVERNMENT CODE SECTION 7522.34.

<u>CODE</u>	<u>SPECIAL ALLOWANCE</u>	<u>FULL LEGEND</u>
AA		UNIFORM ALLOWANCE
AC		STANDBY - ANIMAL CTL OFF
AL		ANNUAL LEAVE PAY - SP.DIS
AW		SUGGESTION & OTHER AWARDS
BA		BILINGUAL SJVAPCD
BB		BOARD MEETING - MINUTES
BR		PREMIUM PAY 6% -RETRO
BS		BONUS INCENTIVE
CC		CONTRACT EMPLOYEES
CD		MH CALL COVERAGE-WEEKDAY
CE		MH CALL COVERAGE-WEEKEND
CF		COURT .5% CONTRIBUTION
CL		COURT CELL ALLOWANCE STD
CM		COURT CELL ALLOWANCE TEXT
CN		COURT CELL ALLOWANCE PDA
CO		COURT INTERP - OVERTIME
CP		CELL PHONE ADJUSTMENT
CR [‡]		CHILD CARE REIMBURSEMENT
CS		CELLPHONE ALLOW-SPEC DIST
CV		COURT'S VSIP
DB		PART-TIME DIST CAFETERIA
DC		DISTRICT CAFETERIA
DD		AUTOMOBILE ALLOWANCE
DE		MANAGER DISTRICT CAFET
DF		EXECUTIVE DISTRICT CAFET
DG		VOL HEALTH
DH		AUTO ALLOWANCE-CORR
DI		MANAGEMENT CAFE-PART TIME
DJ [‡]		DIST CAFETERIA FOR EXEC, PART-TIME
DN		IN-LIEU HEALTH - EMPLR PD
DO		EMPLOYER PAID SDI
DP		DEFERRED
DS		SUPERVISORY DISTRICT CAFE
DV		DENIED VACATION PAY
EA		ENG CERTIFICATE - 8.0%
EB		EQUITY STIPEND - 2%
EC		EQUITY STIPEND - 1.5%
ED		EQUITY STIPEND - 1%
EE		STANDBY - COURT
EF		OUT OF CO REIM CRT INTERP

EXHIBIT II

SPECIAL ALLOWANCE

<u>CODE</u>	<u>FULL LEGEND</u>
EL	ELECTION WORKER - EARNING
FF	RIDESHARE INCENTIVE PLAN
FI	FITNESS PROG-2% 11MET
FJ	FITNESS PROG-4% 12MET
FK	FITNESS PRO-2% 2YRS
FL	FITNESS PRO-4% 2YRS
FN	FIRE-FLSA UNSCHEDULED
FO	FIRE-FLSA SALARY ADJ
FP	FORECASTING PAY - SP.DIST
FR	415 REPLACEMENT PLAN
FS	FIRE FLSA SETTLEMENT
FW	415 REPLACE PLAN-KCWA
HM*	HOLIDAY-NOT SCHEDULED (CTO MAX)
HO	HOLIDAY PAY-COUNTY
HS	HOLIDAY PAY-SHIFT
HT	HIGHER CLASS-OVERTIME PAY
IA	ISAWS PROJ.1ST INSTLMT
IB	ISAWS PROJ
II	OB/GYN CALL BACK PAY
IT	ISAWS TAX ALLOWANCE
IX	ISAWS WAGE GROSS UP
JJ	HOLIDAY PAYOFF
JK†	KCWA – HOLIDAY PAYOFF
JL	HOLIDAY PAY REG. OT
LA	LIVING ALLOWANCE-KMC
LC	CANINE CARE
LG	REMOTE ASSIGNMENT
LS	KLEA OT DIFF 7.5%
MD	MEDICAL DIRECTOR COMP
MU	SWAT UNIFORM
MV	SWAT UNIFORM-CORR
NC	NIGHT COURT
NN	TOOL ALLOWANCE
NO†	EXTRA HOURS – STRAIGHT TIME
NR	TOOL ALLOWANCE A
OC	ON-CALL PAY - SPEC.DIST.
OO	OVERTIME PAYOFF
PC	KMC-ON CALL PER CONTRACT
PD‡	PROFESSIONAL DEVELOPMENT
PN	FAC.PRACT.PLN-INPATIENT
PO	FAC. PRACT.PLN-OUTPATIENT
PP	RES. PHY. SPEC. DUTY PAY
PR	FLSA PAYROLL CORRECTION
QQ	NON-CASH BENEFIT-AUTO
RA	REALTIME CERT 4%

EXHIBIT II

SPECIAL ALLOWANCE

<u>CODE</u>	<u>FULL LEGEND</u>
RB	REALTIME DEL&CERT 7%
RC	REALTIME DELIVERY - 3%
RE	REFUND POST TAX
RN	RN AVAILABILITY PAY
RP	RETIREMENT PAY-SPEC.DIST.
RR	SUBSTATION PAY
RU	KMC RELATIVE VALUE UNIT
RV	VAC-S/L PAYOFF (NO SDI)
RW‡	REMOTE WORK TECHNOLOGY STIPEND
SB	STANDBY - HOME HLTH CARE
SD	STATE DISABILITY ADJ.
SE	SALARY ADJ - SDI
SI	KMC RVU ADJUSTMENT
SJ‡	EXTRA SHIFT NURSE
SV	SEVERANCE PAY
SW	SEVERANCE PAY
TA	TRAVEL ALLOW.-SPEC. DIST
TB	1-DAY TRAVEL REIMBURS
TC	PER DIEM TRAVEL PAYMENT
TJ	TUITION REIMBURSEMENT
TL	GROUP-TERM LIFE INSURANCE
TR	TRANSCRIPT FEES
TS	DEFERRED COMP REFUND
TT	MOVING ALLOWANCE
TU	MOVING REIMBURSEMENT
VA	VEHICLE ALLOWANCE - KCWA
VB*	SICK LEAVE BONUS
VP	VAC-S/L PAYOFF
VV	PAID OVERTIME - FLSA ADJ
VX*	PAID OVERTIME- FLSA
VW	PAID OVERTIME - FLSA ADJ
WT	PAID OVERTIME RETRO
WU	PAID OVERTIME/RETRO PH 2
WX	RETRO PAY PHASE 2
YA	KERN FLEX ADJUSTMENT
YB	KERN FLEX RETRO - MOU
YC	KERN FLEX-DISTRICT-10%
ZB	SPEC PAY CORR
ZC	PAYROLL CORRECTION
ZX	PR CORRECTION
ZY	OTHERS-NO RETIREMENT

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