

AS AMENDED WITH ADDITIONS APPROVED BY THE BOARD OF RETIREMENT ON MEETING HELD APRIL 8, 2026, 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 ²⁰	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
BO ²⁸	BONUS-ENTIRE CLASSIFICATION
BP	PREMIUM PAY 6%
BT ¹²	BOOT ALLOWANCE (KCPOA)
BV	COURT BILINGUAL-VERBAL
BW	COURT BILINGUAL-WRITTEN
CI	CATASTROPHIC ILLNESS PAY
CJ ¹⁷	CAO CERTIFICATION PAY
CK ¹⁰	COURT CONFIDENTIAL PAY
CL	COURT CELL ALLOWANCE STD
CM	COURT CELL ALLOWANCE TEXT
CN	COURT CELL ALLOWANCE PDA
CS	CELLPHONE ALLOW-SPEC DIST
CT ²	CART – SUPERIOR COURT
DB ⁸	PART-TIME DIST CAFETERIA
DD	AUTOMOBILE ALLOWANCE
DH	AUTO ALLOWANCE-CORR
DI ⁸	MANAGEMENT CAFE-PART TIME
DJ ⁸	DIST CAFETERIA FOR EXEC, PART-TIME
DT ¹	DISPATCHER TRAINING OFFICER
DV	DENIED VACATION PAY
EA	ENG CERTIFICATE - 8.0%
EB ⁹	EQUITY STIPEND - 2% (INACTIVE)
EC ⁹	EQUITY STIPEND - 1.5% (INACTIVE)
EF	OUT OF CO REIM CRT INTERP
EG ²³	KCPA SUPERVISORY – 10%
EH ²³	KCPA HOMICIDE UNIT – 7.5%
EI ²³	KCPA SEX CRIMES UNIT – 5%
EJ ²³	KCPA GANG UNIT – 4%
EK ²³	KCPA OTS UNIT – 4%
EN ¹⁸	DHS ER/CI UNITS DIFFERENTIAL PAY
EO ¹⁰	5% CAMP ERWIN OWENS ASSIGNMENT

SPECIAL ALLOWANCE

<u>CODE</u>	<u>FULL LEGEND</u>
ET ¹	ETR APPRENTICESHIP PAY
FA ⁵	ADMINISTRATIVE ASSIGNMENT PAY
FF	RIDESHARE INCENTIVE PLAN
FI	FITNESS PROG-2% 11MET
FJ	FITNESS PROG-4% 12MET
FK	FITNESS PRO-2% 2YRS
FL	FITNESS PRO-4% 2YRS
FM	FIRE-FLSA SCHEDULED
GA ³¹	PAYROLL SETTLEMENT
GF ²⁵	RESP THERAPY CLINICAL LADDER
GG	R.N. MED SPECIALTY
GH	PHARM-IN-CHARGE - 5%
GI ⁹	CLINICAL LADDER - 10% (INACTIVE)
GJ ²⁶	HIGH RISK DELIVERY NURSE
GM ³²	PUBLIC DEFENDER SUPERVISORY PAY
GN ³²	PUBLIC DEFENDER DEVELOPMENT
HD ¹⁵	HAZARDOUS DUTY PAY
HH	HIGHER CLASSIFICATION PAY
HO	HOLIDAY PAY-COUNTY
HP	HOLIDAY PAY - SPEC.DIST.
HS	HOLIDAY PAY-SHIFT
IA ⁹	ISAWS PROJ.1ST INSTLMT (INACTIVE)
IB ⁹	ISAWS PROJ
IT ⁹	ISAWS TAX ALLOWANCE
IX ⁹	ISAWS WAGE GROSS UP (INACTIVE)
JJ	HOLIDAY PAYOFF
JK ²	KCWA – HOLIDAY PAYOFF
LE ⁸	BOMB DETAIL
LF ⁸	FLD/DET TRAINING OFFICERS
LG	REMOTE ASSIGNMENT
LH ¹⁰	CANINE HANDLER
LK ²¹	DEPUTY CORONER TRAINING OFFICER
LM	SHERIFF'S BUILT IN O/T
LT ¹⁰	STAFF CAFETERIA NON-MIC
LU ¹⁰	PT STAFF NON-MIC
LV ¹⁰	SUPERVISORY CAFETERIA NON-MIC
LW ¹⁰	MGMT CAFETERIA NON-MIC
LX ¹⁰	PT MGMT CAFETERIA NON-MIC
LY ¹⁰	EXECUTIVE CAFETERIA NON-MIC
LZ ¹⁰	PT EXECUTIVE MGMT NON-MIC
MD	MEDICAL DIRECTOR COMP

SPECIAL ALLOWANCE

<u>CODE</u>	<u>FULL LEGEND</u>
ME ²	MET TEAM FIELD RESPONDER
MI ²⁶	MILITARY LEAVE
ML ⁹	MILITARY SUPPLEMENTAL PAY
MM ¹⁰	SWAT TEAM PHY.FIT.PAY
MU	SWAT UNIFORM
MV	SWAT UNIFORM-CORR
NN	TOOL ALLOWANCE
NP ¹	BHRS NURSE PRACTITIONER CERT PAY
NR	TOOL ALLOWANCE A
PA ¹	POST SUPERVISORY CERTIFICATE
PB ¹	POST MANAGEMENT CERTIFICATE
PD ⁴	KCPA PROFESSIONAL DEVELOPMENT
PE ²	PEC TEAM SUBACUTE NURSE PAY
PF	PARAMEDIC PAY-FIREFIGHTER
PJ ¹⁸	ANNUAL VACATION PAYOUT
PK ¹⁸	ANNUAL CTO PAYOUT
PQ ²⁴	PARAMEDIC PRECEPTOR-FIRE
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 ⁶	REALTIME CERT 4%
RB ⁶	REALTIME DEL&CERT 7%
RC ⁶	REALTIME DELIVERY - 3%
RN ⁹	RN AVAILABILITY PAY (INACTIVE)
RR	SUBSTATION PAY
RW ⁴	REMOTE WORK TECHNOLOGY STIPEND
SA	SALARY ADJUSTMENT-REGULAR
SF	12HR SHIFT-6% SHIFT PAY
SG ⁷	SHIFT DIFFERENTIAL PAY
SH	SHIFT PAY-SPEC DISTRICT
SK ¹	PARAMEDIC PAY % SP ASGMT
SO ⁷	SAFEQ-HA SAFETY OFFICER PREMIUM
SP	SUPERVISORY PAY
SQ ¹	ONS CERT PAY - HA
SR ²	SECURITY CLEARANCE - HA
SX ¹	BH&R GEN PSYCH
SY ¹	BH&R ADDICTION PSYCH

SPECIAL ALLOWANCE

<u>CODE</u>	<u>FULL LEGEND</u>
TA	TRAVEL ALLOW. -SPEC. DIST
TF	NON TAXABLE 4850 WAGE ADJ
TK ²⁹	TOWER CLIMBER/ RESCUER CERT PAY
TO ⁷	TIME OFF REWARD PAYOFF
TP ¹⁶	PROBATION PROGRAM SPC TRAINER PAY
UA	THIRTY YEAR - 2%
UU	LONGEVITY PAY
UW	LONGEVITY PAY RETRO
VA	VEHICLE ALLOWANCE - KCWA
VB ¹	SICK LEAVE BONUS
VK ⁷	VACATION PAYOUT
VV	PAID OVERTIME - FLSA ADJ
VW	PAID OVERTIME - FLSA ADJ
WV	RETROACTIVE PAY
WW	RETRO. SAL.INCREMENT
WX	RETRO PAY PHASE 2
YA	KERN FLEX ADJUSTMENT
YB	KERN FLEX RETRO - MOU
YY	KERN FLEX PLAN
ZA	SPECIAL DUTY NURSE
ZM ³	SPEC PAY CORR-PENSIONABLE
ZN	PR CORRECTION-CURRENT
ZZ	OTHER

¹Approved by the Board of Retirement on meeting held November 6, 2019.

²Approved by the Board of Retirement on meeting held February 12, 2020.

³Approved by the Board of Retirement on meeting held May 6, 2020.

⁴Approved by the Board of Retirement on meeting held June 10, 2020.

⁵Approved by the Board of Retirement on meeting held August 12, 2020.

⁶Approved by the Board of Retirement to be included in calculation on meeting held April 26, 2017.

⁷Approved and/or re-designated by the Board of Retirement on meeting held September 9, 2020.

⁸Approved by the Board of Retirement on meeting held October 14, 2020.

⁹Approved by the Board of Retirement on meeting held November 4, 2020.

¹⁰Approved by the Board of Retirement on meeting held December 9, 2020.

¹²Approved by the Board of Retirement on meeting held March 10, 2021.

¹⁵Approved by the Board of Retirement on meeting held September 8, 2021.

¹⁶Approved by the Board of Retirement on meeting held January 19, 2022.

¹⁷Approved by the Board of Retirement on meeting held April 13, 2022; Expansion of designation reported at Board of Retirement meeting held August 9, 2023.

¹⁸Approved by the Board of Retirement on meeting held October 12, 2022.

²⁰Approved by the Board of Retirement on meeting held February 8, 2023.

²¹Approved by the Board of Retirement on meeting held March 8, 2023.

²²Approved by the Board of Retirement on meeting held April 12, 2023.

²³Approved by the Board of Retirement on meeting held June 14, 2023.

²⁴Approved by the Board of Retirement on meeting held February 14, 2024.

²⁵Approved by the Board of Retirement on meeting held May 1, 2024.

²⁶Approved by the Board of Retirement on meeting held October 9, 2024.

²⁸Approved by the Board of Retirement on meeting held August 13, 2025.

²⁹Approved by the Board of Retirement on meeting held September 10, 2025.

³¹ Approved by the Board of Retirement on meeting held February 11, 2026.

³²Approved by the Board of Retirement on meeting held April 8, 2026.

AS AMENDED WITH ADDITIONS APPROVED BY THE BOARD OF RETIREMENT ON MEETING HELD APRIL 8, 2026, 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 ⁷	STANDBY - ANIMAL CTL OFF
AW	SUGGESTION & OTHER AWARDS
BB ⁷	BOARD MEETING - MINUTES
BR	PREMIUM PAY 6% -RETRO
BS	BONUS INCENTIVE
CA ⁷	IN LIEU OF COURT STANDBY
CC	CONTRACT EMPLOYEES
CD ⁷	MH CALL COVERAGE-WEEKDAY
CE ⁷	MH CALL COVERAGE-WEEKEND
CF	COURT .5% CONTRIBUTION
CG ⁷	COMP TIME PREMIUM PAID
CH ⁵	COURT INTERPRETER 3.2%
CO	COURT INTERP - OVERTIME
CP	CELL PHONE ADJUSTMENT
CQ ¹¹	CRISIS SHIFT PAY
CR ³	CHILD CARE REIMBURSEMENT
CU ¹⁵	COMP TIME OFF PROMOTIONAL PAYOUT
CV	COURT'S VSIP
DC ⁸	DISTRICT CAFETERIA
DE ⁸	MANAGER DISTRICT CAFET
DF ⁸	EXECUTIVE DISTRICT CAFET
DG	VOL HEALTH
DN	IN-LIEU HEALTH - EMPLR PD
DO	EMPLOYER PAID SDI
DP	DEFERRED COMP/EMPLOYER PD
DS ⁸	SUPERVISORY DISTRICT CAFE
DU ¹⁴	DEFERRED COMPENSATION ER MATCH
DX ¹⁰	MINIMUM INSURANCE COVERAGE (MIC)
ED	EQUITY STIPEND - 1%
EE ⁷	STANDBY - COURT
EL	ELECTION WORKER - EARNING
EM ¹⁸	DHS EMERGENCY RESPONSE ON CALL
EP ¹⁷	EXTRA HELP PAID TIME OFF PAYOFF
EQ ¹⁷	EXTRA HELP ALTERNATE HOURS OFF
ER ²⁷	SERT SPECIAL ASSIGNMENT PAY
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
GB ³¹	PAYROLL SETTLEMENT NO RETIREMENT
GL ³²	PUBLIC DEFENDER PROFESSIONAL FEES
HA ¹⁹	HOUSING ALLOWANCE-KLEA
HM ¹	HOLIDAY-NOT SCHEDULED (CTO MAX)
HT ⁷	HIGHER CLASS-OVERTIME PAY
II	OB/GYN CALL BACK PAY
JL	HOLIDAY PAY REG. OT
KK ⁷	AVAILABILITY PAY
KN ⁷	AVAILABILITY PREMIUM 2.5%
KO ⁷	AVAILABILITY PAY - 5%
KP ⁷	AVAILABILITY PAY - 25%
LA	LIVING ALLOWANCE-KMC
LC ¹⁰	CANINE CARE
LD ⁷	PAGER PAY
LL ⁷	EXTENDED ON CALL DUTY PAY
LP ²²	LONGEVITY DEFERRED COMPENSATION
LS	KLEA OT DIFF 7.5%
MA ⁷	MEAL ALLOWANCE-RESIDENT
MG ²²	MM MGTDCMATCH
MQ ²⁰	MMEAL – HA
MR ²⁰	MREST - HA
MT ²²	MT2 ER MATCH
NC ⁸	NIGHT COURT
NO ²	EXTRA HOURS – STRAIGHT TIME
NS ¹⁰	NIGHT COURT OT SHIFT DIFFERENTIAL
OC ⁷	ON-CALL PAY - SPEC.DIST.
OM ⁷	MANAGEMENT OVERTIME PAY
OO	OVERTIME PAYOFF
OP ¹⁰	PRIOR PERIOD OT PAYOFF
OT ¹⁰	PRIOR PERIOD OT PREMIUM
PC ⁷	KMC-ON CALL PER CONTRACT
PH ¹⁴	CONTRACT PHYSICIAN ON-CALL
PI ¹⁵	CONTRACT PHYSICIAN INPATIENT COVERAGE
PM ¹³	CONTRACT PHYSICIAN MOONLIGHTING PAY
PN	FAC.PRACT.PLN-INPATIENT
PO	FAC. PRACT.PLN-OUTPATIENT
PP	RES. PHY. SPEC. DUTY PAY
PZ ⁷	PHYSICIAN-OTHER PAY
QQ	NON-CASH BENEFIT-AUTO
RE	REFUND POST TAX

SPECIAL ALLOWANCE

<u>CODE</u>	<u>FULL LEGEND</u>
RK ³⁰	SICK LEAVE FINAL PAYOFF
RL ³⁰	COMP TIME FINAL PAYOFF
RP ⁷	RETIREMENT PAY-SPEC.DIST.
RT ⁷	KMC RELATIVE VALUE UNIT
RU	KMC RELATIVE VALUE UNIT
RV	VAC-S/L PAYOFF (NO SDI)
SB ⁷	STANDBY - HOME HLTH CARE
SC ¹³	SALARY ADJ.
SD	STATE DISABILITY ADJ.
SE	SALARY ADJ - SDI
SI	KMC RVU ADJUSTMENT
SJ ³	EXTRA SHIFT NURSE
SL ⁹	UNNAMED (SPECIAL ASSIGNMENT
SM ⁷	PARAMEDIC PAY (POOL)-SPECIAL
SS ⁷	STANDBY - OTHER
ST ⁷	STANDBY TIME-SP. DIST
SU ⁷	SEVERANCE PAY
SV	SEVERANCE PAY
SW	SEVERANCE PAY
TB	1-DAY TRAVEL REIMBURS
TC	PER DIEM TRAVEL PAYMENT
TD ⁷	TECHNOLOGY REIMBURSEMENT
TJ	TUITION REIMBURSEMENT
TL	GROUP-TERM LIFE INSURANCE
TR	TRANSCRIPT FEES
TS	DEFERRED COMP REFUND
TT	MOVING ALLOWANCE
TU	MOVING REIMBURSEMENT
VC ⁷	COMP TIME PAYOFF
VP	VAC-S/L PAYOFF
VS ⁵	SICK LEAVE PAYOFF
VX ¹	PAID OVERTIME- FLSA
WT	PAID OVERTIME RETRO
WU	PAID OVERTIME/RETRO PH 2
WY ⁷	FLSA RETRO
XX ⁹	EMT PAYMENT (INACTIVE)
YC	KERN FLEX-DISTRICT-10%
ZB	SPEC PAY CORR
ZC	PAYROLL CORRECTION
ZX	PR CORRECTION
ZY	OTHERS-NO RETIREMENT

¹Approved by the Board of Retirement on meeting held November 6, 2019.

²Approved by the Board of Retirement on meeting held February 12, 2020.

- ³Approved by the Board of Retirement on meeting held May 6, 2020.
- ⁵Approved by the Board of Retirement on meeting held August 12, 2020.
- ⁷Approved and/or re-designated by the Board of Retirement on meeting held September 9, 2020.
- ⁸Approved by the Board of Retirement on meeting held October 14, 2020.
- ⁹Approved by the Board of Retirement on meeting held November 4, 2020.
- ¹⁰Approved by the Board of Retirement on meeting held December 9, 2020.
- ¹¹Approved by the Board of Retirement on meeting held January 20, 2021.
- ¹³Approved and/or re-designated by the Board of Retirement on meeting held April 14, 2021.
- ¹⁴Approved by the Board of Retirement on meeting held August 11, 2021.
- ¹⁵Approved by the Board of Retirement on meeting held September 8, 2021.
- ¹⁷Approved by the Board of Retirement on meeting held April 13, 2022.
- ¹⁹Approved by the Board of Retirement on meeting held November 2, 2022.
- ²⁰Approved by the Board of Retirement on meeting held February 8, 2023.
- ²²Approved by the Board of Retirement on meeting held April 12, 2023.
- ²⁷Approved by the Board of Retirement on meeting held March 12, 2025.
- ³⁰Approved by the Board of Retirement on meeting held November 5, 2025.
- ³¹Approved by the Board of Retirement on meeting held February 11, 2026
- ³²Approved by the Board of Retirement on meeting held April 8, 2026.