

Kern County Employees' Retirement Association

Alameda Decision Special Pay Code Tracker

Last Updated: 8/13/2025

In an effort to provide members with information about the potential effects of the Alameda decision on their contributions and benefits, KCERA is providing the following list.

Legacy Member Definition: Membership date on or before December 31, 2012

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AE= Alameda Exclusions effective July 30, 2020

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Highlighted cells indicate a change from previous treatment and were approved by the Board of Retirement

Codes impacted by the Alameda Decision		AE/PE	Legacy Member (Tier I & II) Compensation Earnable		PEPRA Member Pensionable Compensation		
			Pre-Alameda	Post-Alameda	Pre-Alameda	Post-Alameda	
Pay Code	Pay Code Description						
AC	STANDBY - ANIMAL CTL OFF	PE	Included	Excluded	Excluded	Excluded	
BB	BOARD MEETING - MINUTES	PE	Included	Excluded	Excluded	Excluded	
BT	BOOT ALLOWANCE (KCPOA)	PE	Excluded	Included	Excluded	Excluded	
CD	MH CALL COVERAGE-WEEKDAY	PE	Included	Excluded	Excluded	Excluded	
CE	MH CALL COVERAGE-WEEKEND	PE	Included	Excluded	Excluded	Excluded	
CK	COURT CONFIDENTIAL PAY	PE	Excluded	Included	Excluded	Included	
DC	DISTRICT CAFETERIA	AE	Included	Excluded	Excluded	Excluded	
DE	MANAGER DISTRICT CAFET	AE	Included	Excluded	Excluded	Excluded	
DF	EXECUTIVE DISTRICT CAFET	AE	Included	Excluded	Excluded	Excluded	
DS	SUPERVISORY DISTRICT CAFE	AE	Included	Excluded	Excluded	Excluded	
EE	STANDBY - COURT	PE	Included	Excluded	Excluded	Excluded	
EO	5% CAMP ERWIN OWENS ASSIGNMENT PAY	PE	Excluded	Included	Excluded	Excluded	
FA	ADMINISTRATIVE ASSIGNMENT PAY	PE	Included	Included	Excluded	Included	
GG	R.N. MED SPECIALTY	PE	Included	Included	Included	Excluded	
HO	HOLIDAY PAY-COUNTY	PE	Included	Included	Excluded	Included	
HT	HIGHER CLASS-OVERTIME PAY	PE	Included	Excluded	Excluded	Excluded	
KK	AVAILABILITY PAY	PE	Included	Excluded	Included	Excluded	
KN	AVAILABILITY PREMIUM 2.5%	PE	Included	Excluded	Included	Excluded	
KO	AVAILABILITY PAY - 5%	PE	Included	Excluded	Included	Excluded	
KP	AVAILABILITY PAY - 25%	PE	Included	Excluded	Included	Excluded	
LC	CANINE HOME CARE	PE	Included	Excluded	Excluded	Excluded	
LD	PAGER PAY	PE	Included	Excluded	Included	Excluded	
LH	CANINE HANDLER	PE	Excluded	Included	Excluded	Included	
LL	EXTENDED ON CALL DUTY PAY	PE	Included	Excluded	Included	Excluded	
LT	STAFF CAFETERIA NON-MIC	AE	Excluded	Included	Excluded	Excluded	
LU	PT STAFF NON-MIC	AE	Excluded	Included	Excluded	Excluded	
LV	SUPERVISORY CAFETERIA NON-MIC	AE	Excluded	Included	Excluded	Excluded	
LW	MGMT CAFETERIA NON-MIC	AE	Excluded	Included	Excluded	Excluded	
LX	PT MGMT CAFETERIA NON-MIC	AE	Excluded	Included	Excluded	Excluded	
LY	EXECUTIVE CAFETERIA NON-MIC	AE	Excluded	Included	Excluded	Excluded	
LZ	PT EXECUTIVE MGMT NON-MIC	AE	Excluded	Included	Excluded	Excluded	
MM	SWAT TEAM PHY.FIT.PAY	PE	Included	Included	Included	Included	
NC	NIGHT COURT	PE	Included	Excluded	Excluded	Excluded	
OC	ON-CALL PAY - SPEC.DIST.	PE	Included	Excluded	Excluded	Excluded	
PC	KMC-ON CALL PER CONTRACT	PE	Included	Excluded	Excluded	Excluded	
PF	PARAMEDIC PAY-FIREFIGHTER	PE	Included	Included	Included	Excluded	
PS	PCP-RC-COMMERCIAL RATING	PE	Included	Included	Included	Excluded	
PT	PCP-RC-MNTN TRANSITION	PE	Included	Included	Included	Excluded	
PU	PCP-RC-VERTICAL REF. CERT	PE	Included	Included	Included	Excluded	
PV	PCP-RC-HUEY COMMAND STATU	PE	Included	Included	Included	Excluded	
PW	PCP-FIXW-COMMERCIAL RATING	PE	Included	Included	Included	Excluded	
PX	PCP-FIXW-INSTRUMENT RTING	PE	Included	Included	Included	Excluded	
PY	PCP-FIXW-CERT FLIGHT INS.	PE	Included	Included	Included	Excluded	
RP	RETIREMENT PAY-SPEC.DIST.	AE	Included	Excluded	Included	Excluded	
SB	STANDBY - HOME HLTH CARE	PE	Included	Excluded	Excluded	Excluded	
SC	SALARY ADJ.	PE	Included	Excluded	Included	Excluded	
SG	SHIFT DIFFERENTIAL PAY	PE	Included	Included	Excluded	Included	
SO	SAFEO-HA SAFETY OFFICER PREMIUM	PE	Excluded	Included	Excluded	Included	
SS	STANDBY - OTHER	PE	Included	Excluded	Included	Excluded	
ST	STANDBY TIME-SP.DIST	PE	Included	Excluded	Included	Excluded	
TO	TIME OFF REWARD PAYOFF	PE	Excluded	Included	Excluded	Excluded	
YY	KERN FLEX PLAN	PE	Included	Included	Included	Excluded	
ZA	SPECIAL DUTY NURSE	PE	Included	Included	Included	Excluded	

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Highlighted cells indicate a change from previous treatment and were approved by the Board of Retirement

Pay Code	Pay Code Description	Legacy Member (Tier I & II) Compensation Earnable		PEPRA Member Pensionable Compensation		
		Pre-Alameda	Post-Alameda	Pre-Alameda	Post-Alameda	
The following codes are <u>not</u> impacted by the Alameda Decision						
AA	UNIFORM ALLOWANCE	Included	Included	Excluded	Excluded	
AB	AG/WEIGHTS CLASS A/B DL CERT PAY 5%	-	Included	-	Excluded	
AL	ANNUAL LEAVE PAY - SP.DIS	Included	Included	Excluded	Excluded	
AW	SUGGESTION & OTHER AWARDS	Excluded	Excluded	Excluded	Excluded	
BA	BILINGUAL SJVAPCD	Included	Included	Excluded	Excluded	
BL	BILINGUAL PAY - VERBAL	Included	Included	Included	Included	
BM	BILINGUAL PAY - WRITTEN	Included	Included	Included	Included	
BO	BONUS - ENTIRE CLASSIFICATION	-	Included	-	Excluded	
BP	PREMIUM PAY 6%	Included	Included	Included	Included	
BR	PREMIUM PAY 6% -RETRO	Excluded	Excluded	Excluded	Excluded	
BS	BONUS INCENTIVE	Excluded	Excluded	Excluded	Excluded	
BV	COURT BILINGUAL-VERBAL	Included	Included	Included	Included	
BW	COURT BILINGUAL-WRITTEN	Included	Included	Included	Included	
CA	IN LIEU OF COURT STANDBY	Excluded	Excluded	Excluded	Excluded	
CC	CONTRACT EMPLOYEES	Excluded	Excluded	Excluded	Excluded	
CF	COURT .5% CONTRIBUTION	Excluded	Excluded	Excluded	Excluded	
CG	COMP TIME PREMIUM PAID	Excluded	Excluded	Excluded	Excluded	
CH	COURT INTERPRETER 3.2%	Excluded	Excluded	Excluded	Excluded	
CI	CATASTROPHIC ILLNESS PAY	Included	Included	Included	Included	
CJ	CAO CERTIFICATION PAY	-	Included	-	Excluded	
CL	COURT CELL ALLOWANCE STD	Included	Included	Excluded	Excluded	
CM	COURT CELL ALLOWANCE TEXT	Included	Included	Excluded	Excluded	
CN	COURT CELL ALLOWANCE PDA	Included	Included	Excluded	Excluded	
CO	COURT INTERP - OVERTIME	Excluded	Excluded	Excluded	Excluded	
CP	CELL PHONE ADJUSTMENT	Excluded	Excluded	Excluded	Excluded	
CQ	CRISIS SHIFT PAY	Excluded	Excluded	Excluded	Excluded	
CR	CHILD CARE REIMBURSEMENT	Excluded	Excluded	Excluded	Excluded	
CS	CELLPHONE ALLOW-SPEC DIST	Included	Included	Excluded	Excluded	
CT	CART – SUPERIOR COURT	Included	Included	Excluded	Excluded	
CU	COMP TIME OFF PROMOTIONAL PAYOUT	-	Excluded	-	Excluded	
CV	COURT'S VSIP	Excluded	Excluded	Excluded	Excluded	
DB	PART-TIME DIST CAFETERIA	Included	Included	Excluded	Excluded	
DD	AUTOMOBILE ALLOWANCE	Included	Included	Excluded	Excluded	
DG	VOL HEALTH	Excluded	Excluded	Excluded	Excluded	
DH	AUTO ALLOWANCE-CORR	Included	Included	Excluded	Excluded	
DI	MANAGEMENT CAFE-PART TIME	Included	Included	Excluded	Excluded	
DJ	DIST CAFETERIA FOR EXEC, PART-TIME	Included	Included	Excluded	Excluded	
DN	IN-LIEU HEALTH - EMPLR PD	Excluded	Excluded	Excluded	Excluded	
DO	EMPLOYER PAID SDI	Excluded	Excluded	Excluded	Excluded	
DP	DEFERRED COMP/EMPLOYER PD	Excluded	Excluded	Excluded	Excluded	
DT	DISPATCHER TRAINING OFFICER	Included	Included	Excluded	Excluded	
DU	DEFERRED COMPENSATION ER MATCH	-	Excluded	-	-	
DV	DENIED VACATION PAY	Included	Included	Excluded	Excluded	
DX	MINIMUM INSURANCE COVERAGE (MIC)	Excluded	Excluded	Excluded	Excluded	
EA	ENG CERTIFICATE - 8.0%	Included	Included	Excluded	Excluded	
EB	EQUITY STIPEND - 2%	Included	Inactive	Excluded	Inactive	
EC	EQUITY STIPEND - 1.5%	Included	Inactive	Excluded	Inactive	
ED	EQUITY STIPEND - 1%	Excluded	Excluded	Excluded	Excluded	
EF	OUT OF CO REIM CRT INTERP	Included	Included	Excluded	Excluded	
EG	KCPA SUPERVISORY - 10%	-	Included	-	Excluded	
EH	KCPA HOMICIDE UNIT - 7.5%	-	Included	-	Excluded	
EI	KCPA SEX CRIMES UNIT - 5%	-	Included	-	Excluded	

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Highlighted cells indicate a change from previous treatment and were approved by the Board of Retirement

		Legacy Member (Tier I & II) Compensation Earnable		PEPRA Member Pensionable Compensation	
EJ	KCPA GANG UNIT - 4%	-	Included	-	Excluded
EK	KCPA OTS UNIT - 4%	-	Included	-	Excluded
EL	ELECTION WORKER - EARNING	Excluded	Excluded	Excluded	Excluded
EM	DHS EMERGENCY RESPONSE ON CALL	-	Excluded	-	Excluded
EN	DHS ER/CI UNITS DIFFERENTIAL PAY	-	Included	-	Included
EP	EXTRA HELP PAID TIME OFF PAYOFF	-	Excluded	-	Excluded
EQ	EXTRA HELP ALTERNATE HOURS OFF PAYOFF	-	Excluded	-	Excluded
ER	SERT SPECIAL ASSIGNMENT PAY	-	Excluded	-	Excluded
ET	ETR APPRENTICESHIP PAY	Included	Included	Excluded	Excluded
FF	RIDESHARE INCENTIVE PLAN	Included	Included	Excluded	Excluded
FH	FIRE USAR/ HAZMAT 5%	-	Included	-	Excluded
FI	FITNESS PROG-2% 11MET	Included	Included	Excluded	Excluded
FJ	FITNESS PROG-4% 12MET	Included	Included	Excluded	Excluded
FK	FITNESS PRO-2% 2YRS	Included	Included	Excluded	Excluded
FL	FITNESS PRO-4% 2YRS	Included	Included	Excluded	Excluded
FM	FIRE-FLSA SCHEDULED	Included	Included	Included	Included
FN	FIRE-FLSA UNSCHEDULED	Excluded	Excluded	Excluded	Excluded
FO	FIRE-FLSA SALARY ADJ	Excluded	Excluded	Excluded	Excluded
FP	FORECASTING PAY - SP.DIST	Excluded	Excluded	Excluded	Excluded
FR	415 REPLACEMENT PLAN	Excluded	Excluded	Excluded	Excluded
FS	FIRE FLSA SETTLEMENT	Excluded	Excluded	Excluded	Excluded
FW	415 REPLACE PLAN-KCWA	Excluded	Excluded	Excluded	Excluded
GF	RESP THERAPY CLINICAL LADDER	-	-	Included	Excluded
GH	PHARM-IN-CHARGE - 5%	Included	Included	Included	Included
GI	CLINICAL LADDER - 10%	Included	Inactive	Excluded	Inactive
GJ	HIGH RISK DELIVERY NURSE	-	Included	-	Excluded
HA	HOUSING ALLOWANCE-KLEA	-	Excluded	-	Excluded
HD	HAZARDOUS DUTY PAY	-	Included	-	Excluded
HH	HIGHER CLASSIFICATION PAY	Included	Included	Included	Included
HM	HOLIDAY-NOT SCHEDULED (CTO MAX)	Excluded	Excluded	Excluded	Excluded
HP	HOLIDAY PAY - SPEC.DIST.	Included	Included	Included	Included
HS	HOLIDAY PAY-SHIFT	Included	Included	Excluded	Excluded
IA	ISAWS PROJ.1ST INSTLMT	Included	Inactive	Excluded	Inactive
IB	ISAWS PROJ	Included	Included	Excluded	Inactive
II	OB/GYN CALL BACK PAY	Excluded	Excluded	Excluded	Excluded
IT	ISAWS TAX ALLOWANCE	Included	Inactive	Excluded	Inactive
IX	ISAWS WAGE GROSS UP	Included	Inactive	Excluded	Inactive
JJ	HOLIDAY PAYOFF	Included	Included	Excluded	Excluded
JK	KCWA – HOLIDAY PAYOFF	Included	Included	Excluded	Excluded
JL	HOLIDAY PAY REG. OT	Excluded	Excluded	Excluded	Excluded
LA	LIVING ALLOWANCE-KMC	Excluded	Excluded	Excluded	Excluded
LE	BOMB DETAIL	Included	Included	Included	Included
LF	FLD/DET TRAINING OFFICERS	Included	Included	Included	Included
LG	REMOTE ASSIGNMENT	Included	Included	Excluded	Excluded
LK	DEPUTY CORONER TRAINING OFFICER	-	Included	-	Excluded
LM	SHERIFF'S BUILT IN O/T	Included	Included	Included	Included
LP	LONGEVITY DEFERRED COMPENSATION-SJVAPCD	-	Excluded	-	Excluded
LS	KLEA OT DIFF 7.5%	Excluded	Excluded	Excluded	Excluded
MA	MEAL ALLOWANCE-RESIDENT	Excluded	Excluded	Excluded	Excluded
MD	MEDICAL DIRECTOR COMP	Included	Included	Included	Included
ME	MET TEAM FIELD RESPONDER	Included	Included	Excluded	Excluded
MG	MM MGTDCMATCH-SJVAPCD	-	Excluded	-	Excluded
MI	MILITARY LEAVE	-	Included	-	Included
ML	MILITARY SUPPLEMENTAL PAY	Included	Inactive	Excluded	Inactive
MQ	MMEAL – HA	-	Excluded	-	Excluded
MR	MREST - HA	-	Excluded	-	Excluded
MT	MT2 ER MATCH-SJVAPCD	-	Excluded	-	Excluded
MU	SWAT UNIFORM	Included	Included	Excluded	Excluded

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		Legacy Member (Tier I & II) Compensation Earnable		PEPRA Member Pensionable Compensation	
MV	SWAT UNIFORM-CORR	Included	Included	Excluded	Excluded
NN	TOOL ALLOWANCE	Included	Included	Excluded	Excluded
NO	EXTRA HOURS – STRAIGHT TIME	Excluded	Excluded	Excluded	Excluded
NP	BHRS NURSE PRACTITIONER CERT PAY	Included	Included	Excluded	Excluded
NR	TOOL ALLOWANCE A	Included	Included	Excluded	Excluded
NS	NIGHT COURT OT SHIFT DIFFERENTIAL	Excluded	Excluded	Excluded	Excluded
OM	MANAGEMENT OVERTIME PAY	Excluded	Excluded	Excluded	Excluded
OO	OVERTIME PAYOFF	Excluded	Excluded	Excluded	Excluded
OP	PRIOR PERIOD OT PAYOFF	Excluded	Excluded	Excluded	Excluded
OT	PRIOR PERIOD OT PREMIUM	Excluded	Excluded	Excluded	Excluded
PA	POST SUPERVISORY CERTIFICATE	Included	Included	Excluded	Excluded
PB	POST MANAGEMENT CERTIFICATE	Included	Included	Excluded	Excluded
PD	KCPA PROFESSIONAL DEVELOPMENT	Included	Included	Excluded	Excluded
PE	PEC TEAM SUBACUTE NURSE PAY	Included	Included	Excluded	Excluded
PH	CONTRACT PHYSICIAN ON-CALL	-	Excluded	-	Excluded
PI	CONTRACT PHYSICIAN INPATIENT COVERAGE	-	Excluded	-	Excluded
PJ	ANNUAL VACATION PAYOUT	-	Included	-	Excluded
PK	ANNUAL CTO PAYOUT	-	Included	-	Excluded
PM	CONTRACT PHYSICIAN MOONLIGHTING PAY	Excluded	Excluded	Excluded	Excluded
PN	FAC.PRACT.PLN-INPATIENT	Excluded	Excluded	Excluded	Excluded
PO	FAC. PRACT.PLN-OUTPATIENT	Excluded	Excluded	Excluded	Excluded
PP	RES. PHY. SPEC. DUTY PAY	Excluded	Excluded	Excluded	Excluded
PQ	PARAMEDIC PRECEPTOR-FIRE	-	Included	-	Excluded
PR	FLSA PAYROLL CORRECTION	Excluded	Excluded	Excluded	Excluded
PZ	PHYSICIAN-OTHER PAY	Excluded	Excluded	Excluded	Excluded
QQ	NON-CASH BENEFIT-AUTO	Excluded	Excluded	Excluded	Excluded
RA	REALTIME CERT 4%	Included	Included	Excluded	Excluded
RB	REALTIME DEL&CERT 7%	Included	Included	Excluded	Excluded
RC	REALTIME DELIVERY - 3%	Included	Included	Excluded	Excluded
RE	REFUND POST TAX	Excluded	Excluded	Excluded	Excluded
RN	RN AVAILABILITY PAY	Included	Inactive	Excluded	Inactive
RR	SUBSTATION PAY	Included	Included	Excluded	Excluded
RT	KMC RELATIVE VALUE UNIT	Excluded	Excluded	Excluded	Excluded
RU	KMC RELATIVE VALUE UNIT	Excluded	Excluded	Excluded	Excluded
RV	VAC-S/L PAYOFF (NO SDI)	Excluded	Excluded	Excluded	Excluded
RW	REMOTE WORK TECHNOLOGY STIPEND	Included	Included	Excluded	Excluded
SA	SALARY ADJUSTMENT-REGULAR	Included	Included	Included	Included
SD	STATE DISABILITY ADJ.	Excluded	Excluded	Excluded	Excluded
SE	SALARY ADJ - SDI	Excluded	Excluded	Excluded	Excluded
SF	12HR SHIFT-6% SHIFT PAY	Included	Included	Included	Included
SH	SHIFT PAY-SPEC DISTRICT	Included	Included	Included	Included
SI	KMC RVU ADJUSTMENT	Excluded	Excluded	Excluded	Excluded
SJ	EXTRA SHIFT NURSE	Excluded	Excluded	Excluded	Excluded
SK	PARAMEDIC PAY % SP ASGMT	Included	Included	Excluded	Excluded
SL	UNNAMED (SPECIAL ASSIGNMENT 10%)	Excluded	Inactive	Excluded	Inactive
SM	PARAMEDIC PAY (POOL)-SPECIAL ASSIGNMENT 5%	Excluded	Excluded	Excluded	Excluded
SP	SUPERVISORY PAY	Included	Included	Included	Included
SQ	ONS CERT PAY - HA	Included	Included	Excluded	Excluded
SR	SECURITY CLEARANCE - HA	Included	Included	Excluded	Excluded
SU	SEVERANCE PAY	Excluded	Excluded	Excluded	Excluded
SV	SEVERANCE PAY	Excluded	Excluded	Excluded	Excluded
SW	SEVERANCE PAY	Excluded	Excluded	Excluded	Excluded
SX	BH&R GEN PSYCH	Included	Included	Excluded	Excluded
SY	BH&R ADDICTION PSYCH	Included	Included	Excluded	Excluded
TA	TRAVEL ALLOW.-SPEC. DIST	Included	Included	Excluded	Excluded

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TB	1-DAY TRAVEL REIMBURS	Excluded	Excluded	Excluded	Excluded
TC	PER DIEM TRAVEL PAYMENT	Excluded	Excluded	Excluded	Excluded
TD	TECHNOLOGY REIMBURSEMENT	Excluded	Excluded	Excluded	Excluded
TF	NON TAXABLE 4850 WAGE ADJ	Included	Included	Included	Included
TJ	TUITION REIMBURSEMENT	Excluded	Excluded	Excluded	Excluded
TL	GROUP-TERM LIFE INSURANCE	Excluded	Excluded	Excluded	Excluded
TP	PROBATION PROGRAM SPC TRAINER PAY	-	Included	-	Excluded
TR	TRANSCRIPT FEES	Excluded	Excluded	Excluded	Excluded
TS	DEFERRED COMP REFUND	Excluded	Excluded	Excluded	Excluded
TT	MOVING ALLOWANCE	Excluded	Excluded	Excluded	Excluded
TU	MOVING REIMBURSEMENT	Excluded	Excluded	Excluded	Excluded
UA	THIRTY YEAR - 2%	Included	Included	Included	Included
UU	LONGEVITY PAY	Included	Included	Included	Included
UV	UNREPRESENTED MANAGEMENT LONGEVITY PAY	-	Included	-	Included
UW	LONGEVITY PAY RETRO	Included	Included	Included	Included
VA	VEHICLE ALLOWANCE - KCWA	Included	Included	Excluded	Excluded
VB	SICK LEAVE BONUS	Included	Included	Excluded	Excluded
VC	COMP TIME PAYOFF	Excluded	Excluded	Excluded	Excluded
VK	VACATION PAYOUT - KCWA	Included	Included	Excluded	Excluded
VP	VAC-S/L PAYOFF	Excluded	Excluded	Excluded	Excluded
VR	COURT INTERPRETERS 25% VRI STIPEND	Excluded	Excluded	Excluded	Excluded
VS	SICK LEAVE PAYOFF	Excluded	Excluded	Excluded	Excluded
VV	PAID OVERTIME - FLSA ADJ	Included	Included	Excluded	Excluded
VW	PAID OVERTIME - FLSA ADJ	Included	Included	Excluded	Excluded
VX	PAID OVERTIME- FLSA	Excluded	Excluded	Excluded	Excluded
WT	PAID OVERTIME RETRO	Excluded	Excluded	Excluded	Excluded
WU	PAID OVERTIME/RETRO PH 2	Excluded	Excluded	Excluded	Excluded
WV	RETROACTIVE PAY	Included	Included	Included	Included
WW	RETRO. SAL.INCREMENT	Included	Included	Included	Included
WY	FLSA RETRO	Excluded	Excluded	Excluded	Excluded
WX	RETRO PAY PHASE 2	Included	Included	Excluded	Excluded
XX	EMT PAYMENT	Excluded	Inactive	Excluded	Inactive
YA	KERN FLEX ADJUSTMENT	Included	Included	Excluded	Excluded
YB	KERN FLEX RETRO - MOU	Included	Included	Excluded	Excluded
YC	KERN FLEX-DISTRICT-10%	Excluded	Excluded	Excluded	Excluded
ZB	SPEC PAY CORR	Excluded	Excluded	Excluded	Excluded
ZC	PAYROLL CORRECTION	Excluded	Excluded	Excluded	Excluded
ZM	SPEC PAY CORR-PENSIONABLE	Included	Included	Included	Included
ZN	PR CORRECTION-CURRENT	Included	Included	Included	Included
ZX	PR CORRECTION	Excluded	Excluded	Excluded	Excluded
ZY	OTHERS-NO RETIREMENT	Excluded	Excluded	Excluded	Excluded
ZZ	OTHER	Included	Included	Included	Included