

AS AMENDED WITH ADDITIONS APPROVED BY THE BOARD OF RETIREMENT ON MEETING HELD AUGUST 13, 2025, 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
BO****	BONUS-ENTIRE CLASSIFICATION
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
EG¶¶¶¶¶	KCPA SUPERVISORY – 10%
EH¶¶¶¶¶	KCPA HOMICIDE UNIT – 7.5%
EJ¶¶¶¶¶	KCPA SEX CRIMES UNIT – 5%
EJ¶¶¶¶¶	KCPA GANG UNIT – 4%
EK¶¶¶¶¶	KCPA OTS UNIT – 4%
EN\$\$\$	DHS ER/CI UNITS DIFFERENTIAL PAY
EO##	5% CAMP ERWIN OWENS ASSIGNMENT

## SPECIAL ALLOWANCE

<u>CODE</u>	<u>FULL LEGEND</u>
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
FL	FITNESS PRO-4% 2YRS
FM	FIRE-FLSA SCHEDULED
GF####	RESP THERAPY CLINICAL LADDER
GG	R.N. MED SPECIALTY
GH	PHARM-IN-CHARGE - 5%
GI††	CLINICAL LADDER - 10% (INACTIVE)
GJ*****	HIGH RISK DELIVERY NURSE
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
MI*****	MILITARY LEAVE
ML††	MILITARY SUPPLEMENTAL PAY
MM##	SWAT TEAM PHY.FIT.PAY

SPECIAL ALLOWANCE

<u>CODE</u>	<u>FULL LEGEND</u>
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 <sup>¶</sup>	KCPA PROFESSIONAL DEVELOPMENT
PE <sup>†</sup>	PEC TEAM SUBACUTE NURSE PAY
PF	PARAMEDIC PAY-FIREFIGHTER
PJ <sup>\$\$\$</sup>	ANNUAL VACATION PAYOUT
PK <sup>\$\$\$</sup>	ANNUAL CTO PAYOUT
PQ <sup>\$\$\$\$</sup>	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 <sup>  </sup>	REALTIME CERT 4%
RB <sup>  </sup>	REALTIME DEL&CERT 7%
RC <sup>  </sup>	REALTIME DELIVERY - 3%
RN <sup>††</sup>	RN AVAILABILITY PAY (INACTIVE)
RR	SUBSTATION PAY
RW <sup>¶</sup>	REMOTE WORK TECHNOLOGY STIPEND
SA	SALARY ADJUSTMENT-REGULAR
SF	12HR SHIFT-6% SHIFT PAY
SG <sup>#</sup>	SHIFT DIFFERENTIAL PAY
SH	SHIFT PAY-SPEC DISTRICT
SK*	PARAMEDIC PAY % SP ASGMT
SO <sup>#</sup>	SAFE0-HA SAFETY OFFICER PREMIUM
SP	SUPERVISORY PAY
SQ*	ONS CERT PAY - HA
SR <sup>†</sup>	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 <sup>#</sup>	TIME OFF REWARD PAYOFF
TP <sup>†††</sup>	PROBATION PROGRAM SPC TRAINER PAY

SPECIAL ALLOWANCE

<u>CODE</u>	<u>FULL LEGEND</u>
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
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; Expansion of designation reported at Board of Retirement meeting held August 9, 2023.

§§§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.

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

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

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

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

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

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

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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
ER++++	SERT SPECIAL ASSIGNMENT PAY
FN	FIRE-FLSA UNSCHEDULED
FO	FIRE-FLSA SALARY ADJ

SPECIAL ALLOWANCE

<u>CODE</u>	<u>FULL LEGEND</u>
FP	FORECASTING PAY - SP. DIST
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
LP###	LONGEVITY DEFERRED COMPENSATION
LS	KLEA OT DIFF 7.5%
MA#	MEAL ALLOWANCE-RESIDENT
MG###	MM MGTDCMATCH
MQ****	MMEAL – HA
MR****	MREST - HA
MT###	MT2 ER MATCH
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.

SPECIAL ALLOWANCE

<u>CODE</u>	<u>FULL LEGEND</u>
RT#	KMC RELATIVE VALUE UNIT
RU	KMC RELATIVE VALUE UNIT
RV	VAC-S/L PAYOFF (NO SDI)
SB#	STANDBY - HOME HLTH CARE
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 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.

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

††††Approved by the Board of Retirement on meeting held March 12, 2025.