

AS AMENDED WITH ADDITIONS APPROVED BY THE BOARD OF RETIREMENT ON MEETING HELD APRIL 8, 2026, THE FOLLOWING SPECIAL ALLOWANCES ARE CONSIDERED **PENSIONABLE COMPENSATION** ON OR AFTER JANUARY 1, 2013 FOR MEMBERS SUBJECT TO GOVERNMENT CODE SECTION 7522.34.

SPECIAL ALLOWANCE

<u>CODE</u>	<u>FULL LEGEND</u>
BL	BILINGUAL PAY - VERBAL
BM	BILINGUAL PAY - WRITTEN
BP	PREMIUM PAY 6%
BV	COURT BILINGUAL-VERBAL
BW	COURT BILINGUAL-WRITTEN
CI	CATASTROPHIC ILLNESS PAY
CK <sup>10</sup>	COURT CONFIDENTIAL PAY
EN <sup>18</sup>	DHS ER/CI UNITS DIFFERENTIAL PAY
FA <sup>7</sup>	ADMINISTRATIVE ASSIGNMENT PAY
FM	FIRE-FLSA SCHEDULED
GA <sup>31</sup>	PAYROLL SETTLEMENT
GH	PHARM-IN-CHARGE - 5%
HH	HIGHER CLASSIFICATION PAY
HO <sup>13</sup>	HOLIDAY PAY-COUNTY
HP	HOLIDAY PAY - SPEC.DIST.
LE <sup>8</sup>	BOMB DETAIL
LF <sup>8</sup>	FLD/DET TRAINING OFFICERS
LH <sup>10</sup>	CANINE HANDLER
LM	SHERIFF'S BUILT IN O/T
MJ <sup>26</sup>	MILITARY LEAVE
MM <sup>10</sup>	SWAT TEAM PHY.FIT.PAY
SA	SALARY ADJUSTMENT-REGULAR
SF	12HR SHIFT-6% SHIFT PAY
SG <sup>7</sup>	SHIFT DIFFERENTIAL PAY
SH	SHIFT PAY-SPEC DISTRICT
SO <sup>7</sup>	SAFEQ-HA SAFETY OFFICER PREMIUM
SP	SUPERVISORY PAY
TF	NON TAXABLE 4850 WAGE ADJ
UA	THIRTY YEAR - 2%
UU	LONGEVITY PAY
UW	LONGEVITY PAY RETRO
WV	RETROACTIVE PAY
WW	RETRO. SAL.INCREMENT
ZM <sup>3</sup>	SPEC PAY CORR-PENSIONABLE
ZN	PR CORRECTION-CURRENT
ZZ	OTHER

<sup>3</sup>Approved by the Board of Retirement on meeting held May 6, 2020.

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

<sup>8</sup>Approved by the Board of Retirement on meeting held October 14, 2020.

<sup>10</sup>Approved by the Board of Retirement on meeting held December 9, 2020.

<sup>13</sup>Approved and/or re-designated by the Board of Retirement on meeting held April 14, 2021.

<sup>18</sup>Approved by the Board of Retirement on meeting held October 12, 2022.

<sup>26</sup>Approved by the Board of Retirement on meeting held October 9, 2024.

<sup>31</sup>Approved by the Board of Retirement on meeting held February 11, 2026.

AS AMENDED WITH ADDITIONS APPROVED BY THE BOARD OF RETIREMENT ON MEETING HELD APRIL 8, 2026 THE FOLLOWING SPECIAL ALLOWANCES ARE **NOT CONSIDERED PENSIONABLE COMPENSATION** ON OR AFTER JANUARY 1, 2013 FOR MEMBERS SUBJECT TO GOVERNMENT CODE SECTION 7522.34.

SPECIAL ALLOWANCE

<u>CODE</u>	<u>FULL LEGEND</u>
AA	UNIFORM ALLOWANCE
AB <sup>20</sup>	AG/WEIGHTS CLASS A/B DL CERT PAY 5%
AC	STANDBY - ANIMAL CTL OFF
AL	ANNUAL LEAVE PAY - SP.DIS
AW	SUGGESTION & OTHER AWARDS
BA	BILINGUAL SJVAPCD
BB	BOARD MEETING - MINUTES
BO <sup>28</sup>	BONUS-ENTIRE CLASSIFICATION
BR	PREMIUM PAY 6% -RETRO
BS	BONUS INCENTIVE
BT <sup>12</sup>	BOOT ALLOWANCE (KCPOA)
CA <sup>7</sup>	IN LIEU OF COURT STANDBY
CD	MH CALL COVERAGE-WEEKDAY
CE	MH CALL COVERAGE-WEEKEND
CF	COURT .5% CONTRIBUTION
CG <sup>7</sup>	COMP TIME PREMIUM PAID
CH <sup>5</sup>	COURT INTERPRETER 3.2%
CJ <sup>17</sup>	CAO CERTIFICATION PAY
CL	COURT CELL ALLOWANCE STD
CM	COURT CELL ALLOWANCE TEXT
CN	COURT CELL ALLOWANCE PDA
CO	COURT INTERP - OVERTIME
CP	CELL PHONE ADJUSTMENT
CQ <sup>11</sup>	CRISIS SHIFT PAY
CR <sup>3</sup>	CHILD CARE REIMBURSEMENT
CS	CELLPHONE ALLOW-SPEC DIST
CT <sup>5</sup>	CART PAY-SUPERIOR COURT
CU <sup>15</sup>	COMP TIME OFF PROMOTIONAL PAYOUT
CV	COURT'S VSIP
DB <sup>8</sup>	PART-TIME DIST CAFETERIA
DC <sup>8</sup>	DISTRICT CAFETERIA
DD	AUTOMOBILE ALLOWANCE
DE <sup>8</sup>	MANAGER DISTRICT CAFET
DF <sup>8</sup>	EXECUTIVE DISTRICT CAFET
DG	VOL HEALTH
DH	AUTO ALLOWANCE-CORR
DI <sup>8</sup>	MANAGEMENT CAFE-PART TIME
DJ <sup>8</sup>	DIST CAFETERIA FOR EXEC, PART-TIME
DN	IN-LIEU HEALTH - EMPLR PD
DO	EMPLOYER PAID SDI

SPECIAL ALLOWANCE

<u>CODE</u>	<u>FULL LEGEND</u>
DP	DEFERRED COMP/EMPLOYER PD
DS <sup>8</sup>	SUPERVISORY DISTRICT CAFE
DT <sup>5</sup>	DISPATCHER TRAINING OFFICER
DV	DENIED VACATION PAY
EA	ENG CERTIFICATE - 8.0%
EB <sup>9</sup>	EQUITY STIPEND - 2% (INACTIVE)
EC <sup>9</sup>	EQUITY STIPEND - 1.5% (INACTIVE)
ED	EQUITY STIPEND - 1%
EE	STANDBY - COURT
EF	OUT OF CO REIM CRT INTERP
EG <sup>23</sup>	KCPA SUPERVISORY – 10%
EH <sup>23</sup>	KCPA HOMICIDE UNIT – 7.5%
EI <sup>23</sup>	KCPA SEX CRIMES UNIT – 5%
EJ <sup>23</sup>	KCPA GANG UNIT – 4%
EK <sup>23</sup>	KCPA OTS UNIT – 4%
EL	ELECTION WORKER - EARNING
EM <sup>18</sup>	DHS EMERGENCY RESPONSE ON CALL
EO <sup>10</sup>	5% CAMP ERWIN OWENS ASSIGNMENT
EP <sup>17</sup>	EXTRA HELP PAID TIME OFF PAYOFF
EQ <sup>17</sup>	EXTRA HELP ALTERNATE HOURS OFF
ER <sup>27</sup>	SERT SPECIAL ASSIGNMENT PAY
ET <sup>5</sup>	ETR APPRENTICESHIP 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
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
GB <sup>31</sup>	PAYROLL SETTLEMENT NO RETIREMENT
GF <sup>25</sup>	RESP THERAPY CLINICAL LADDER
GG <sup>7</sup>	R.N. MED SPECIALTY
GI <sup>9</sup>	CLINICAL LADDER - 10% (INACTIVE)
GJ <sup>26</sup>	HIGH RISK DELIVERY NURSE
GL <sup>32</sup>	PUBLIC DEFENDER PROFESSIONAL FEES
GM <sup>32</sup>	PUBLIC DEFENDER SUPERVISORY PAY
GN <sup>32</sup>	PUBLIC DEFENDER DEVELOPMENT
HA <sup>19</sup>	HOUSING ALLOWANCE-KLEA
HD <sup>15</sup>	HAZARDOUS DUTY PAY
HM <sup>1</sup>	HOLIDAY-NOT SCHEDULED (CTO MAX)

## SPECIAL ALLOWANCE

<u>CODE</u>	<u>FULL LEGEND</u>
HS	HOLIDAY PAY-SHIFT
HT	HIGHER CLASS-OVERTIME PAY
IA <sup>9</sup>	ISAWS PROJ.1ST INSTLMT (INACTIVE)
IB <sup>9</sup>	ISAWS PROJ (INACTIVE)
II	OB/GYN CALL BACK PAY
IT <sup>9</sup>	ISAWS TAX ALLOWANCE (INACTIVE)
IX <sup>9</sup>	ISAWS WAGE GROSS UP (INACTIVE)
JJ	HOLIDAY PAYOFF
JK <sup>2</sup>	KCWA – HOLIDAY PAYOFF
JL	HOLIDAY PAY REG. OT
KK <sup>7</sup>	AVAILABILITY PAY
KN <sup>7</sup>	AVAILABILITY PREMIUM 2.5%
KO <sup>7</sup>	AVAILABILITY PAY - 5%
KP <sup>7</sup>	AVAILABILITY PAY - 25%
LA	LIVING ALLOWANCE-KMC
LC <sup>10</sup>	CANINE CARE
LD <sup>7</sup>	PAGER PAY
LG	REMOTE ASSIGNMENT
LK <sup>21</sup>	DEPUTY CORONER TRAINING OFFICER
LL <sup>7</sup>	EXTENDED ON CALL DUTY PAY
LP <sup>22</sup>	LONGEVITY DEFERRED COMPENSATION
LS	KLEA OT DIFF 7.5%
MA <sup>7</sup>	MEAL ALLOWANCE-RESIDENT
MD	MEDICAL DIRECTOR COMP
ME <sup>5</sup>	MET TEAM FIELD RESPONDER
MG <sup>22</sup>	MM MGTDCMATCH
ML <sup>9</sup>	MILITARY SUPPLEMENTAL PAY (INACTIVE)
MQ <sup>20</sup>	MMEAL – HA
MR <sup>20</sup>	MREST - HA
MT <sup>22</sup>	MT2 ER MATCH
MU	SWAT UNIFORM
MV	SWAT UNIFORM-CORR
NC <sup>8</sup>	NIGHT COURT
NN	TOOL ALLOWANCE
NO <sup>2</sup>	EXTRA HOURS – STRAIGHT TIME
NP <sup>5</sup>	BHRS NURSE PRACTITIONER
NR	TOOL ALLOWANCE A
NS <sup>10</sup>	NIGHT COURT OT SHIFT DIFFERENTIAL
OC	ON-CALL PAY - SPEC.DIST.
OM <sup>7</sup>	MANAGEMENT OVERTIME PAY
OO	OVERTIME PAYOFF
OP <sup>10</sup>	PRIOR PERIOD OT PAYOFF
OT <sup>10</sup>	PRIOR PERIOD OT PREMIUM

SPECIAL ALLOWANCE

<u>CODE</u>	<u>FULL LEGEND</u>
PA <sup>5</sup>	POST SUPERVISORY CERTIFICATE
PB <sup>5</sup>	POST MANAGEMENT CERTIFICATE
PC	KMC-ON CALL PER CONTRACT
PD <sup>3</sup>	PROFESSIONAL DEVELOPMENT
PE <sup>5</sup>	PEC TEAM SUBACUTE NURSE PAY
PF <sup>7</sup>	PARAMEDIC PAY-FIREFIGHTER
PH <sup>14</sup>	CONTRACT PHYSICIAN ON-CALL
PI <sup>15</sup>	CONTRACT PHYSICIAN INPATIENT COVERAGE
PJ <sup>18</sup>	ANNUAL VACATION PAYOUT
PK <sup>18</sup>	ANNUAL CTO PAYOUT
PM <sup>13</sup>	CONTRACT PHYSICIAN MOONLIGHTING PAY
PN	FAC.PRACT.PLN-INPATIENT
PO	FAC. PRACT.PLN-OUTPATIENT
PP	RES. PHY. SPEC. DUTY PAY
PQ <sup>24</sup>	PARAMEDIC PRECEPTOR-FIRE
PR	FLSA PAYROLL CORRECTION
PS <sup>7</sup>	PCP-RC-COMMERCIAL RATING
PT <sup>7</sup>	PCP-RC-MNTN TRANSITION
PU <sup>7</sup>	PCP-RC-VERTICAL REF. CERT
PV <sup>7</sup>	PCP-RC-HUEY COMMAND STATU
PW <sup>7</sup>	PCP-FIXW-COMMERCIAL RATING
PX <sup>7</sup>	PCP-FIXW-INSTRUMENT RTING
PY <sup>7</sup>	PCP-FIXW-CERT FLIGHT INS.
PZ <sup>7</sup>	PHYSICIAN-OTHER PAY
QQ	NON-CASH BENEFIT-AUTO
RA	REALTIME CERT 4%
RB	REALTIME DEL&CERT 7%
RC	REALTIME DELIVERY - 3%
RE	REFUND POST TAX
RK <sup>30</sup>	SICK LEAVE FINAL PAYOFF
RL <sup>30</sup>	COMP TIME FINAL PAYOFF
RN <sup>9</sup>	RN AVAILABILITY PAY (INACTIVE)
RP	RETIREMENT PAY-SPEC.DIST.
RR	SUBSTATION PAY
RT <sup>7</sup>	KMC RELATIVE VALUE UNIT
RU	KMC RELATIVE VALUE UNIT
RV	VAC-S/L PAYOFF (NO SDI)
RW <sup>3</sup>	REMOTE WORK TECHNOLOGY STIPEND
SB	STANDBY - HOME HLTH CARE
SC <sup>13</sup>	SALARY ADJ.
SD	STATE DISABILITY ADJ.
SE	SALARY ADJ - SDI
SI	KMC RVU ADJUSTMENT

## SPECIAL ALLOWANCE

<u>CODE</u>	<u>FULL LEGEND</u>
SJ <sup>3</sup>	EXTRA SHIFT NURSE
SK <sup>5</sup>	PARAMEDIC PAY % SP ASGMT
SL <sup>9</sup>	UNNAMED (SPECIAL ASSIGNMENT 10%) (INACTIVE)
SM <sup>7</sup>	PARAMEDIC PAY (POOL)-SPECIAL ASSIGNMENT 5%
SQ <sup>5</sup>	ONS CERT PAY-HA
SR <sup>5</sup>	SECURITY CLEARANCE-HA
SS <sup>7</sup>	STANDBY - OTHER
ST <sup>7</sup>	STANDBY TIME-SP. DIST
SU <sup>7</sup>	SEVERANCE PAY
SV	SEVERANCE PAY
SW	SEVERANCE PAY
SX <sup>5</sup>	BH&R GEN PSYCH
SY <sup>5</sup>	BH&R ADDICTION PSYCH
TA	TRAVEL ALLOW. -SPEC. DIST
TB	1-DAY TRAVEL REIMBURS
TC	PER DIEM TRAVEL PAYMENT
TD <sup>7</sup>	TECHNOLOGY REIMBURSEMENT
TJ	TUITION REIMBURSEMENT
TK <sup>29</sup>	TOWER CLIMBER/ RESCUER CERT PAY
TL	GROUP-TERM LIFE INSURANCE
TO <sup>7</sup>	TIME OFF REWARD PAYOFF
TP <sup>16</sup>	PROBATION PROGRAM SPC TRAINER PAY
TR	TRANSCRIPT FEES
TS	DEFERRED COMP REFUND
TT	MOVING ALLOWANCE
TU	MOVING REIMBURSEMENT
VA	VEHICLE ALLOWANCE - KCWA
VB <sup>1</sup>	SICK LEAVE BONUS
VC <sup>7</sup>	COMP TIME PAYOFF
VK <sup>7</sup>	VACATION PAYOUT
VP	VAC-S/L PAYOFF
VR <sup>5</sup>	COURT INTERPRETERS 25% VRI STIPEND
VS <sup>5</sup>	SICK LEAVE PAYOFF
VV	PAID OVERTIME - FLSA ADJ
VX <sup>1</sup>	PAID OVERTIME- FLSA
VW	PAID OVERTIME - FLSA ADJ
WT	PAID OVERTIME RETRO
WU	PAID OVERTIME/RETRO PH 2
WX	RETRO PAY PHASE 2
WY <sup>7</sup>	FLSA RETRO
XX <sup>9</sup>	EMT PAYMENT (INACTIVE)
YA	KERN FLEX ADJUSTMENT
YB	KERN FLEX RETRO - MOU

## SPECIAL ALLOWANCE

<u>CODE</u>	<u>FULL LEGEND</u>
YC	KERN FLEX-DISTRICT-10%
YY <sup>7</sup>	KERN FLEX PLAN
ZA <sup>7</sup>	SPECIAL DUTY NURSE
ZB	SPEC PAY CORR
ZC	PAYROLL CORRECTION
ZX	PR CORRECTION
ZY	OTHERS-NO RETIREMENT

<sup>1</sup>Approved by the Board of Retirement on meeting held November 6, 2019.

<sup>2</sup>Approved by the Board of Retirement on meeting held February 12, 2020.

<sup>3</sup>Approved by the Board of Retirement on meeting held May 6, 2020.

<sup>5</sup>Approved by the Board of Retirement on meeting held August 12, 2020.

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

<sup>8</sup>Approved by the Board of Retirement on meeting held October 14, 2020.

<sup>9</sup>Approved by the Board of Retirement on meeting held November 4, 2020.

<sup>10</sup>Approved by the Board of Retirement on meeting held December 9, 2020.

<sup>11</sup>Approved by the Board of Retirement on meeting held January 20, 2021.

<sup>12</sup>Approved by the Board of Retirement on meeting held March 10, 2021.

<sup>13</sup>Approved and/or re-designated by the Board of Retirement on meeting held April 14, 2021.

<sup>14</sup>Approved by the Board of Retirement on meeting held August 11, 2021.

<sup>15</sup>Approved by the Board of Retirement on meeting held September 8, 2021.

<sup>16</sup>Approved by the Board of Retirement on meeting held January 19, 2022.

<sup>17</sup>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.

<sup>18</sup>Approved by the Board of Retirement on meeting held October 12, 2022.

<sup>19</sup>Approved by the Board of Retirement on meeting held November 2, 2022.

<sup>20</sup>Approved by the Board of Retirement on meeting held February 8, 2023.

<sup>21</sup>Approved by the Board of Retirement on meeting held March 8, 2023.

<sup>22</sup>Approved by the Board of Retirement on meeting held April 12, 2023.

<sup>23</sup>Approved by the Board of Retirement on meeting held June 14, 2023.

<sup>24</sup>Approved by the Board of Retirement on meeting held February 14, 2024.

<sup>25</sup>Approved by the Board of Retirement on meeting held May 1, 2024.

<sup>26</sup>Approved by the Board of Retirement on meeting held October 9, 2024.

<sup>27</sup>Approved by the Board of Retirement on meeting held March 12, 2025.

<sup>28</sup>Approved by the Board of Retirement on meeting held August 13, 2025.

<sup>29</sup>Approved by the Board of Retirement on meeting held September 10, 2025.

<sup>30</sup>Approved by the Board of Retirement on meeting held November 5, 2025.

<sup>31</sup>Approved by the Board of Retirement on meeting held February 11, 2026.

<sup>32</sup>Approved by the Board of Retirement on meeting held April 8, 2026.