

LIVE VIRTUAL BOARD MEETING

Meeting will take place following the Committee meeting taking place prior.



TO VIEW VIA WEB



TO PROVIDE PUBLIC COMMENT

You may submit a request to speak during Public Comment or provide a written comment by emailing PublicComment@lacera.com. If you would like to remain anonymous at the meeting without stating your name, please let us know.

Attention: Public comment requests must be submitted via email to PublicComment@lacera.com.

LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION
300 N. LAKE AVENUE, SUITE 650, PASADENA, CA

A SPECIAL MEETING OF THE BOARD OF RETIREMENT
LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION

300 N. LAKE AVENUE, SUITE 810, PASADENA, CA

9:00 A.M., WEDNESDAY, NOVEMBER 17, 2021*

This meeting will be conducted by the Board of Retirement by teleconference under California Government Code Section 54953(e).

Any person may view the meeting online at
<https://LACERA.com/leadership/board-meetings>

*The Board may take action on any item on the agenda,
and agenda items may be taken out of order.*

I. CALL TO ORDER

II. PUBLIC COMMENT

(Written Public Comment - You may submit written public comments by email to PublicComment@lacera.com. Correspondence will be made part of the official record of the meeting. Please submit your written public comments or documentation as soon as possible and up to the close of the meeting.

Verbal Public Comment - You may also request to address the Board at PublicComment@lacera.com before and during the meeting at any time up to the end of the Public Comment item. We will contact you with information and instructions as to how to access the meeting as a speaker. If you would like to remain anonymous at the meeting without stating your name, please let us know.)

III. NON-CONSENT ITEMS

- A. Recommendation as submitted by Fern M. Billings, Senior Staff Counsel: That the Board 1) Adopt the attached Resolutions, No. 2021-BR003 and No. 2021-BR004, specifying pay items as "compensation earnable" and "pensionable compensation;" and 2) Instruct staff to coordinate with the County of Los Angeles to establish necessary reporting mechanism and procedures to permit LACERA to include the qualifying items in the calculation of final compensation. (Memo dated November 5, 2021)

IV. ITEMS FOR STAFF REVIEW

November 17, 2021

Page 2

V. GOOD OF THE ORDER
(For information purposes only)

VI. ADJOURNMENT

**Although the meeting is scheduled for 9:00 a.m., it can start anytime thereafter, depending on the length of the Committee meeting preceding it.*

Documents subject to public disclosure that relate to an agenda item for an open session of the Board of Retirement that are distributed to members of the Board of Retirement less than 72 hours prior to the meeting will be available for public inspection at the time they are distributed to a majority of the Board of Retirement Trustees at LACERA's offices at 300 N. Lake Avenue, Suite 820, Pasadena, CA 91101, during normal business hours of 9:00 a.m. to 5:00 p.m. Monday through Friday.

Requests for reasonable modification or accommodation of the telephone public access and Public Comments procedures stated in this agenda from individuals with disabilities, consistent with the Americans with Disabilities Act of 1990, may call the Board Offices at (626) 564-6000, Ext. 4401/4402 from 8:30 a.m. to 5:00 p.m. Monday through Friday or email PublicComment@lacera.com, but no later than 48 hours prior to the time the meeting is to commence.

November 5, 2021

TO: Trustees – Board of Retirement

FROM: Fern M. Billingsy 
Senior Staff Counsel

DATE: Meeting of November 17, 2021

SUBJECT: **COMPENSATION EARNABLE & PENSIONABLE COMPENSATION**

INTRODUCTION

The Board of Retirement is charged with determining which items of compensation qualify as pensionable earnings includable in the member's retirement allowance. The Chief Executive Office of the County of Los Angeles recently requested determination of three items of compensation. One existing pay item, and two newly created pay items.

We expedited our review of the items and we have included recommendations regarding inclusion or exclusion within the definition of "final compensation" when calculating a member's benefit. Our analysis of these items is attached as Exhibit A for review.

COMPENSATION EARNABLE

In January of 1998, the Board determined that, pursuant to the California Supreme Court's decision in Ventura County Deputy Sheriff's Association v. County of Ventura (1997) 16 Cal. 4th 483, certain items of remuneration must be included in the definition of "compensation earnable." The Board then adopted Resolution 98-001 identifying those items. Since that time, other Resolutions have been adopted when new items of compensation are determined to be included in or excluded from the definition of "compensation earnable." In making those determinations, the Board reviewed analysis of all items of compensation and adopted recommendations from the Legal Office regarding the definition of "compensation earnable." Section 31461 defines "compensation earnable." It states:

- (a) "Compensation earnable" by a member means the average compensation as determined by the board, for the period under consideration upon the basis of the average number of days ordinarily worked by persons in the same grade or class of positions during the period, and at the same rate of pay. The computation for any absence shall be based on the

compensation of the position held by the member at the beginning of the absence. Compensation, as defined in Section 31460, that has been deferred shall be deemed “compensation earnable” when earned, rather than when paid.

- (b) “Compensation earnable” does not include, in any case, the following:
- (1) Any compensation determined by the board to have been paid to enhance a member’s retirement benefit under that system. That compensation may include:
 - (A) Compensation that had previously been provided in kind to the member by the employer or paid directly by the employer to a third party other than the retirement system for the benefit of the member, and which was converted to and received by the member in the form of a cash payment in the final average salary period.
 - (B) Any one-time or ad hoc payment made to a member, but not to all similarly situated members in the member’s grade or class.
 - (C) Any payment that is made solely due to the termination of the member’s employment, but is received by the member while employed, except those payments that do not exceed what is earned and payable in each 12-month period during the final average salary period regardless of when reported or paid.
 - (2) Payments for unused vacation, annual leave, personal leave, sick leave, or compensatory time off, however denominated, whether paid in a lump sum or otherwise, in an amount that exceeds that which may be earned and payable in each 12-month period during the final average salary period, regardless of when reported or paid.
 - (3) Payments for additional services rendered outside of normal working hours, whether paid in a lump sum or otherwise.
 - (4) Payments made at the termination of employment, except those payments that do not exceed what is earned and payable in each 12 month period during the final average salary period, regardless of when reported or paid.

(c) The terms of subdivision (b) are intended to be consistent with and not in conflict with the holdings in *Salus v. San Diego County Employees Retirement Association* (2004) 117 Cal.App.4th 734 and *In re Retirement Cases* (2003) 110 Cal.App.4th 426.

PENSIONABLE COMPENSATION

With the enactment of the California Public Employees' Pension Act of 2013 (PEPRA), new members are subject to the definition of "pensionable compensation" in Section 7522.34(a), which states:

"Pensionable compensation" of a new member of any public retirement system means the normal monthly rate of pay or base pay of a member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours, pursuant to publicly available pay schedules. (Emphasis added).

This section provides that any compensation outside of base pay may not be included in final compensation when calculating a member's retirement allowance. However, "base pay" is not defined in the statute. The section goes on to specifically delineate which items of compensation should be excluded.

Subdivision (c) states:

(c) "Pensionable compensation" does not include the following:

- (1) Any compensation determined by the board to have been paid to increase a member's retirement benefit under that system.
- (2) Compensation that had previously been provided in kind to the member by the employer or paid directly by the employer to a third party other than the retirement system for the benefit of the member and which was converted to and received by the member in the form of a cash payment.
- (3) Any one-time or ad hoc payments made to a member.

- (4) Severance or any other payment that is granted or awarded to a member in connection with or in anticipation of a separation from employment, but is received by the member while employed.
- (5) Payments for unused vacation, annual leave, personal leave, sick leave, or compensatory time off, however denominated, whether paid in a lump sum or otherwise, regardless of when reported or paid.
- (6) Payments for additional services rendered outside of normal working hours, whether paid in a lump sum or otherwise.
- (7) Any employer-provided allowance, reimbursement, or payment, including, but not limited to, one made for housing, vehicle, or uniforms.
- (8) Compensation for overtime work, other than as defined in Section 207(k) of Title 29 of the United States Code.
- (9) Employer contributions to deferred compensation or defined contribution plans.
- (10) Any bonus paid in addition to the compensation described in subdivision (a).
- (11) Any other form of compensation a public retirement board determines is inconsistent with the requirements of subdivision (a).
- (12) Any other form of compensation a public retirement board determines should not be pensionable compensation.

ITEMS OF COMPENSATION

1. MOU Lump Sum – Item 572 (Existing)

This is a one-time payment available to all eligible full-time County employees. No determination is currently necessary as the Board of Retirement has previously determined inclusion in the definition of final compensation for legacy member and exclusion in the definition of final compensation for PEPRA members.

2. COVID Appreciation – Item 547 (New)

This one-time \$500 lump sum payment serves to express appreciation for front-line LA County employees whose jobs placed them at heightened risk of COVID-19 exposure. It is payable to employees represented by Service Employees International Union (SEIU) Local 721, the Coalition of County Unions (CCU), and designated non-represented employees. It is available to full-time and part-time employees who submit electronic attestation of meeting eligibility criteria.

This payment should be included for legacy members as it is paid to all similarly situated members based on the average number of days worked by persons in the same grade or class of positions and at the same rate of pay. It should be excluded for PEPRA members as it is an ad hoc payment inconsistent with base pay and not found on publicly available pay schedules.

Recommendation: Include under 31461

Exclude under 7522.34

3. Hero Pay, DHS – Item 547HS (New)

Applicable only to employees of the Department of Health Services to recognize their efforts and dedicated public service during the COVID-19 emergency. This pay item is available to full-time and part-time employees who submit electronic attestation of meeting eligibility criteria.

This additional compensation should be included for legacy members as it is paid to all similarly situated members based on the average number of days worked by persons in the same grade or class of positions and at the same rate of pay. It should be excluded for PEPRA members as it is an ad hoc payment inconsistent with base pay and not found on publicly available pay schedules.

Recommendation: Include under 31461

Exclude under 7522.34

CONCLUSION

Consistent with the foregoing, the attached Resolutions of the Board of Retirement specifying pay items as "Compensation Earnable" under Government Code section 31461 and "Pensionable Compensation" under Government Code section 7522.34 are submitted for approval by the Board.

Trustees – Board of Retirement

November 5, 2021

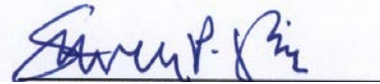
Re: Compensation Earnable & Pensionable Compensation

Page 6

IT IS THEREFORE RECOMMENDED THAT THE BOARD:

1. Adopt the attached Resolutions, No. 2021-BR003 and No. 2021-BR004, specifying pay items as "compensation earnable" and "pensionable compensation."
2. Instruct staff to coordinate with the County of Los Angeles to establish necessary reporting mechanism and procedures to permit LACERA to include the qualifying items in the calculation of final compensation.

Reviewed and Approved

A handwritten signature in blue ink, appearing to read "Steven P. Rice", is written over a light blue horizontal line.

Steven P. Rice Chief
Counsel

Attachments

Billingy/BOR/Comp Earn Pen Comp 11.5.21

BEFORE THE BOARD OF RETIREMENT
LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION

RESOLUTION OF THE BOARD OF
RETIREMENT SPECIFYING ITEMS
OF REMUNERATION AS
“COMPENSATION EARNABLE”

RESOLUTION NO. 2021-BR003

WHEREAS, LACERA calculates retirement allowances based on a member’s “final compensation;”

WHEREAS, LACERA is required to include in the calculation of “final compensation” a member’s base pay, and certain other items of remuneration, if such remuneration qualifies as “compensation” under Government Code section 31460 and “compensation earnable” under Government Code section 31461;

WHEREAS, on March 4, 1998, the Board of Retirement adopted Resolution No. 98-004 specifying certain items of remuneration payable to employees of the County of Los Angeles which the Board determined qualify as “compensation” under Government Code section 31460 and “compensation earnable” under section 31461.

WHEREAS, on August 4, 1999, the Board of Retirement adopted Resolution No. 99-001 specifying an additional item of remuneration qualifies as “compensation” and “compensation earnable” under Government Code sections 31460 and 31461, respectively.

WHEREAS, the Court’s ruling in *Ventura County Deputy Sheriff’s Association v. County of Ventura* (1997) 16 Cal. 4th 483 became final on October 1, 1997, and requires LACERA to include in the calculation of retirement allowances various forms of remuneration not formerly included.

WHEREAS, on July 30, 2020, the California Supreme Court filed its decision entitled *Alameda County Deputy Sheriff's Association v. Alameda County Employees Retirement Association* (2020) 9 Cal.5th 1032 ("*Alameda*"). The *Alameda* decision concludes that all amendments to the definition of compensation earnable in Government Code section 31461, enacted as a result of the PEPRA and related statutory changes to CERL, effective January 1, 2013 are constitutional. The *Alameda* court also determined that CERL retirement boards have no discretion to include items in compensation earnable that section 31461 requires them to exclude.

NOW THEREFORE, BE IT RESOLVED, AS FOLLOWS:

1. The items of remuneration set forth in Attachment 1 qualify as "compensation earnable" as defined in Government Code section 31461, for purposes of calculating a member's retirement allowance.

BOARD OF RETIREMENT,
LOS ANGELES COUNTY EMPLOYEES
RETIREMENT ASSOCIATION

Alan J. Bernstein
Chair, Board of Retirement

Approved as to Form:

ATTEST:

Steven P. Rice
Chief Counsel

Vivian H. Gray
Vice Chair, Board of Retirement

ITEMS OF COUNTY REMUNERATION WHICH QUALIFY AS “COMPENSATION,” AS DEFINED BY GOVERNMENT CODE SECTION 31460, AND/OR “COMPENSATION EARNABLE,” AS DEFINED BY GOVERNMENT CODE SECTION 31461.

EARNINGS
CODE NO.

ITEMS

099	PATROL STATION RETENTION BONUS
232	AGRICULTURAL WEIGHTS & MEASURE (AWM) INSPECTOR ASSIGNMENT BONUS
249	AGRICULTURE INSPECTORS AID ROVER BONUS
252	6TH AND 7TH STEP FINANCIAL SPECIALIST
253	HEALTHCARE FACILITY BONUS
254	FORENSIC ATTENDANT FIELD TRAINING BONUS
255	BEACHES & HARBORS ASSIGNMENT BONUS
259	TRAILS UNIT ASSIGNMENT BONUS
262	UNDERWATER RECOVERY – BEACHES AND HARBORS
262Y3	UNDERWATER RECOVERY – BEACHES AND HARBORS
262Y4	UNDERWATER RECOVERY – BEACHES AND HARBORS
334	CUSTODY ASSISTANT DRILL INSTRUCTOR/CUSTODY TRAINING AND STANDARDS BUREAU

335	CUSTODY ASSISTANT TRAINING OFFICER BONUS
336	PUBLIC RESPONSE DISPATCHER BONUS
341	IN-FLIGHT BONUS
342	HAZARDOUS MATERIALS CALARP
343	HAZARDOUS MATERIALS APSA
344	FIRE PREVENTION ENGINEERING ASSISTANT
346	HAZARDOUS MATERIALS II EMERGENCY OPERATIONS ASSIGNMENT
347	WELLNESS/FITNESS FOR LIFE BONUS – 1%
348	WELLNESS/FITNESS FOR LIFE BONUS – 2%
349	WELLNESS/FITNESS FOR LIFE BONUS
350	“PILOT PAY” – FIRE DEPARTMENT
355	FIREFIGHTER – PARAMEDIC
355Y2	FIREFIGHTER – PARAMEDIC
355Y3	FIREFIGHTER – PARAMEDIC
358	TEMPORARY PROMOTION BONUS
359	LIFEGUARD PARAMEDIC CATALINA BONUS
359Y2	LIFEGUARD PARAMEDIC CATALINA BONUS
362	PARAMEDIC COORDINATOR/EMS CAPTAIN
363	PEER SUPPORT BONUS
364	DECKHAND/BOAT OPERATOR/RESCUE WATER CRAFT BONUS
365	BACHELOR DEGREE BONUS

366	ADVANCED EDUCATIONAL DEGREE BONUS
369	ADVANCED EDUCATION DEGREE BONUS
381	DENTAL PROFESSIONALS BOARD CERTIFICATION BONUS
384	HIGH DESERT HEALTH ASSIGNMENT BONUS
388	SHERIFF DETENTION FACILITY ASSIGNMENT BONUS
389	MENTAL HEALTH PSYCHIATRIST BOARD CERTIFICATION – MORE THAN ONE SPECIALTY
391	COUNTY LIBRARY DIFFICULT TO RECRUIT ASSIGNMENT BONUS
393	OBSTETRICS/LABOR & DELIVERY ASSIGNMENT
394	MEDICAL HUB CLINIC ASSIGNMENT
415	SHERIFF DEPARTMENT ASSIGNMENT TO AERO BUREAU IONICS SHOP
416	SHERIFF DEPARTMENT WATER SYSTEMS BONUS – CHIEF OPERATOR
417	SHERIFF DEPARTMENT WATER SYSTEMS BONUS – SHIFT OPERATOR
418	ISD BONUS ASSIGNMENT – ENERGY MANAGEMENT SYSTEM SECTION (BEAS)
424	ABDMI REGISTRY CERTIFICATION BONUS
425	ABDMI BOARD CERTIFICATION BONUS
426	ASSESSOR REPRESENTATIVE
427	AUDITOR APPRAISER
428	APPRAISER FIELD TRAINER
439	CUSTODY TRAINING OFFICER

445	SPECIAL ENFORCEMENT DETAIL/CANINE SERVICES DETAIL (TACTICAL DUTY)
452	SUPERVISORY BONUS
457	PATROL STATION RETENTION BONUS
463	DRINKING WATER TREATMENT AND DISTRIBUTION
484	GEOTECHNICAL LICENSE BONUS
486	PLANS EXAMINER CERTIFICATION
487	REGISTRATION – LICENSE BONUS
488	BUILDING ENGINEERING INSPECTOR BONUS
497	INSTITUTIONS BONUS
503	UNIFORM ALLOWANCE
504	NIGHT SHIFT DIFFERENTIAL
505	CORONER'S INQUEST REPORTER
506	VEHICLE USE ALLOWANCE
507	CO-GENERATION MAINTENANCE
508	HENNINGER FLATS WATCHMAN
509	FREEZER WORK
510	DEPARTMENT HEAD MERIT
511	BOARD OF SUPERVISORS PERFORMANCE LUMP SUM
512	FIRE SUPPRESSION TRANSPORTATION TRUCK DRIVER
514	BACKHOE OPERATOR
515	WEEKEND BONUS
516	EXPLOSIVES WORK

517	EVENING SHIFT DIFFERENTIAL
518	POWER EQUIPMENT REPAIR, SNOW CONDITIONS
519	ENGINEERING EMPLOYEES, HAZARD PAY
520	HOME CARE COMPENSATION
522	CUSTODIAN ACTING AS WATCHMAN
523	HYDROELECTRIC OPERATIONS
525	CONTRACTING AND PRODUCTIVITY IMPROVEMENT INCENTIVE FOR MANAGERS
528	WEBCOM PRESS OPERATOR
529	POWER EQUIPMENT OPERATOR, FIRE SUPPRESSION
530	RN EXTRA WEEKENDS WORKED
532	ADDITIONAL RESPONSIBILITIES OR EXCEPTIONAL PERFORMANCE
533	POWER SWEEPER OPERATOR IN EMERGENCY CONDITIONS
534	POWER PLANT RELIEF ENGINEER
535	CLINIC PHYSICIAN, FIRST HOUR AND ONE-HALF
536	CONSULTING SPECIALIST, MD, & MENTAL HEALTH CONSULTANT, MD, FIRST AND FIFTH HOURS
538	RN ASSIGNED AS ACTING OR RELIEF CHARGE NURSE
539	RN WEEKEND DIFFERENTIAL
540	RELIEF NURSE HOLIDAY DIFFERENTIAL (HOURLY ITEM)
541	RELIEF NURSE WEEKEND DIFFERENTIAL (HOURLY ITEM)
544	APPRAISERS LAUNDRY AND DRY CLEANING ALLOWANCE

545	HEAVY DUTY TOW TRUCK DRIVER
546	SLURRY SEAL TRUCK DRIVER
547	COVID APPRECIATION
547HS	HERO PAY - DHS
548	LIFEGUARD PARAMEDIC – HOURLY
550	INCENTIVE AWARDS FOR MEDICAL REIMBURSEMENTS, HEALTH SERVICES
551	GROUP INCENTIVE AWARD, TREASURER TAX COLLECTOR
553	PIONEER EXCAVATION, TUNNEL OPERATIONS, FIRE SUPPRESSION, AND SNOW REMOVAL - CONSTRUCTION INSPECTION AND SURVEYING GROUPS
554	PIONEER EXCAVATION, TUNNEL OPERATIONS, FIRE SUPPRESSION, AND SNOW REMOVAL
555	SCAFFOLD OR SWING STAGE, 30 FEET ABOVE GRADE
556	HIGH SCALE AND RIGGING OPERATIONS, GENERAL
557	EVENING SHIFT, MED TECH
558	NIGHT SHIFT, MED TECH
565	PARAMEDIC RECERTIFICATION BONUS
567	DEPUTY SHERIFF RESERVE ANNUAL COMPENSATION
571	CSW LICENSURE SUPERVISION
572	MOU LUMP SUM BONUS
575	WASTEWATER PLANT RELIEF BONUS
576	“SOLO DAILY” PAY – COURT REPORTERS
577	INTERPRETER HALF DAY BONUS – SUP. CT.

581	SWIM PROFICIENCY BONUS
585	ISA TREE WORKER CERTIFICATION
586	ISA CERTIFIED ARBORIST CREDENTIAL
587	ISA CERTIFIED QUALIFIED TREE RISK ASSESSOR CREDENTIAL
588	ISA MUNICIPAL SPECIALIST CREDENTIAL
589	MENTAL HEALTH SPECIALITY FIELD BASED BONUS
590	CONT EDUCATION/EQUIPMENT/TRAINING BONUS
601	LIFEGUARD PARAMEDIC, RELIEF
602	SUPERVISING TRANSPORTATION DEPUTY PERFORMING DISPATCHER DUTIES
603	AUTOMOTIVE SERVICE EXCELLENCE CERTIFICATES
604	RN MOBILE INTENSIVE CARE CERTIFICATION
605	CUSTODIAN FLOOR WAXING BONUS
606	FIRE EQUIPMENT MECHANIC ASSIGNED FIELD REPAIR DUTIES
606A	FIRE EQUIPMENT MECHANIC ASSIGNED FIELD REPAIR DUTIES – ELIGIBILITY INDICATOR
607	SDPO ASSIGNED ACTING DIRECTOR IN A CAMP
608	BILINGUAL BONUS
609	RN ASSIGNED TO EMERGENCY ROOM
610	ANTELOPE VALLEY FIREFIGHTING CREW
611	TREE TRIMMER SUPERVISOR, POWER OPERATIONS
612	SHOOTING BONUS, EXPERT

613	SHOOTING BONUS, DISTINGUISHED EXPERT
614	SHOOTING BONUS, MARKSMAN
615	SHOOTING BONUS, SHARPSHOOTER
616	ANTELOPE VALLEY QUARTERS, ON FIRE CALL
617	CLINIC NURSE ASSIGNED TO PROBATION CAMP
618	TRANSPORTATION BUS DRIVER, SHERIFF
619	CERTIFIED ACCESS SPECIALISTS
620	SAN GABRIEL DAM OPERATOR
621	NURSE RETENTION INCENTIVE
622	ADVANCED APPRAISER CERTIFICATION
623	PROBATION TRANSCRIBER TYPIST PRODUCTION INCENTIVE
624	BILINGUAL ADDITIONAL BONUS, CHILDREN'S SOCIAL WORKERS
625	AGRICULTURE INSPECTORS ASSIGNED TO STANDARDIZATION
626	FIREFIGHTER PARAMEDIC NOT ASSIGNED TO A PARAMEDIC POST
627	DETENTION AND TRANSPORTATION EXTRA SUPERVISION BONUS
628	BILINGUAL BONUS FOR OTHER THAN MONTHLY EMPLOYEES
629	MORTUARY ATTENDANT AT LAC/USC MC
630	SERVICE PAY BONUS
632	MENTAL HEALTH WORKERS ASSIGNED TO SHERIFF'S DETENTION FACILITIES

634	SUPERVISING DETENTION SERVICES OFFICER OF THE DAY
635	TRANSPORTATION DEPUTY BUS DRIVER, PROBATION
636	SHERIFF'S STATION COMMANDER EXPENSES
637	PROFESSIONAL DEVELOPMENT EXPENSES
638	PROBATION TELECOM EQUIPMENT BONUS
639	INTERN HOUSING ALLOWANCE LAC/USC MED. CENTER
640	CHILDREN'S SERVICES ERCP RETENTION
641	SHOOTING BONUS, EXPERT – RESERVE
642	SHOOTING BONUS, DISTINGUISHED EXPERT – RESERVE
643	SHOOTING BONUS, MARKSMAN – RESERVE
644	SHOOTING BONUS, SHARPSHOOTER – RESERVE
645	WELDER CERTIFICATION BONUS
646	EMERGENCY ROLLOUT PROGRAM & SHIFT BONUS
647	BILINGUAL ADDITIONAL BONUS, PSYCHIATRIC SOCIAL WORK
648	DEFIBRILLATION AIRWAY BONUS
649	MAMMOGRAPHY BONUS
650	PRESIDING JUDGE 4% BONUS
653	EQUINE HANDLERS PAY
653	K-9 HANDLERS PAY
694	PARK, TAXABLE
695	TRANSPORTATION ALLOW

696	TRAFFIC MITIGATION
700	"OVERNIGHT TRIP" PAY - SHERIFF'S STATEWIDE UNIT
730	PREMIUM OVERNIGHT TRIP
782	FLSA PREMIUM PAY FOR REGULARLY SCHEDULED WORK ASSIGNMENT
903	NON-ELECTIVE LEAVE BUYBACK
910	SICK BUYBACK
911	VACATION BUYBACK
912	HOLIDAY BUYBACK
913	SICK PRE-71 BUYBACK
914	SICK BUYBACK –PROBATION 56 – HOUR
915	VACATION BUYBACK - 56 HOUR
930	SPECIAL PAID LEAVE BUYBACK
931	APPRAISERS LEAVE BUYBACK
932	INTERN/RESIDENT LEAVE BUYBACK
PP046	EMPLOYEE SUGGESTION
NONE	PARK, NONTAXABLE
NONE	PRIOR SALARY
NONE	56 HOUR TO 40 HOUR ASSIGNMENT BONUS
NONE	REGISTERED NURSE ASSIGNED TO CRITICAL CARE UNIT

BEFORE THE BOARD OF RETIREMENT
LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION

RESOLUTION OF THE BOARD OF
RETIREMENT SPECIFYING ITEMS OF
REMUNERATION AS "PENSIONABLE
COMPENSATION"

RESOLUTION NO. 2021-BR004

WHEREAS, Government Code section 7522.34 governs the determination of pensionable compensation for those members who became active members for the first time on or after January 1, 2013, who are subject to the California Public Employees' Pension Reform Act of 2013; and

WHEREAS, LACERA calculates retirement allowances based on a member's final compensation; and

WHEREAS, LACERA is required to include in the calculation of "final compensation," a member's base pay and certain other items of compensation, if such compensation qualifies as "pensionable compensation" under Government Code section 7522.34; and

WHEREAS, Government Code section 7522.34 defines "pensionable compensation" as:

"...the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours, pursuant to publicly available pay schedules"; and

WHEREAS, the Board has analyzed each current pay item and determined whether or not those items should be included in "pensionable compensation"; and

WHEREAS, the Board may find it necessary from time to time to amend its determinations based on changes made by employers, the Legislature, or the Courts;

NOW THEREFORE, BE IT RESOLVED, AS FOLLOWS:

1. For purposes of calculating a member's retirement allowance, earnings on or after January 1, 2013, for members subject to Government Code section 7522.32, as set forth in Attachment No. 1 do not qualify as "pensionable compensation" as defined in section 7522.34.

BOARD OF RETIREMENT,
LOS ANGELES COUNTY EMPLOYEES
RETIREMENT ASSOCIATION

Alan J. Bernstein
Chair, Board of Retirement

Approved as to Form

ATTEST:

Steven P. Rice
Chief Counsel

Vivian H. Gray
Vice Chair, Board of Retirement

ITEMS OF REMUNERATION EARNED ON OR AFTER JANUARY 1, 2013, FOR MEMBERS SUBJECT TO GOVERNMENT CODE SECTION 7522.32, WHICH DO NOT QUALIFY AS "PENSIONABLE COMPENSATION" AS DEFINED IN SECTION 7522.34.

<u>EARNINGS</u> <u>CODE NO.</u>	<u>ITEMS</u>
200	76-INCH MOWER BONUS
201	ACTING DEPARTMENT HEAD
202	ACTING MEDICAL DIRECTOR
203	ADDITIONAL RESPONSIBILITIES
204	AMERICAN MEDICAL ASSOCIATION BOARD CERT 8.25%
205	AMERICAN MEDICAL ASSOCIATION BOARD CERT 5.50%
209	MANPOWER SHORTAGE RANGE
210	MEDICAL DIRECTOR'S BONUS - 2.75
211	MEDICAL DIRECTOR'S BONUS - 5.50%
212	MEDICAL DIRECTOR'S BONUS - 8.25%
214	OUT OF CLASS BONUS
215	POST BONUS - ADVANCE/EXECUTIVE
217	POST BONUS – INTERMEDIATE
219	SUPERIOR SUBORDINATE PAY
220	WATCHMAN – CUSTODIAN
221	WELFARE RECIPIENT SUPERVISOR

222	OUT OF CLASS BONUS SCHEDULE/LEVEL/PERCENT
223	TEMPORARY CLERICAL & OFFICE SERVICES EMPLOYEES
224	PBP NON-BASE MERIT SALARY ADJUSTMENT
225	EXECUTIVE SECRETARY ADDED SALARY SCHEDULES
227	PBP TO SCHEDULE SALARY ADJUSTMENT
228	ADDITIONAL RESPONSIBILITIES – REPRESENTED
229	TEMPORARY SPECIAL MAP ACHIEVEMENT – FLAT
230	TEMPORARY SPECIAL MAP ACHIEVEMENT – PERCENT
231	TEMPORARY ASSIGNMENT MAP EMPLOYEE – FLAT
240	AGRICULTURAL INSPECTOR BONUS
243	CAREER DEVELOPMENT INTERN BONUS
248	REGIONAL PLANNING AICP CERTIFICATION BONUS
249	AGRICULTURE INSPECTORS AID ROVER BONUS
250	ACCOUNTING CERTIFICATE
252	6TH AND 7TH STEP FINANCIAL SPECIALIST
254	FORENSIC ATTENDANT FIELD TRAINING BONUS
256	ANIMAL CONTROL MGR-BOARD LIAISON BONUS
257	HALF STEP-01
258	HALF STEP-02
263	AUDITOR-CONTROLLER MERIT - ONE SCHEDULE
264	AUDITOR-CONTROLLER MERIT - TWO SCHEDULES
265	AUDITOR-CONTROLLER MERIT - THREE SCHEDULES
266	AUDITOR-CONTROLLER MERIT - FOUR SCHEDULES

267	AUDITOR-CONTROLLER MERIT - FIVE SCHEDULES
268	AUDITOR-CONTROLLER MERIT - SIX SCHEDULES
270	BOARD OF SUPERVISOR SPECIAL ASSIGNMENT
271	ASSESSMENT APPEALS BOARD ASSIGNMENT
272	HEAD BOARD SPECIALIST ADDITIONAL STEPS
273	MAPP TIER II STEP 13
274	MAPP TIER II STEP 14
275	MAPP TIER II STEP 15
276	MAPP TIER II STEP 16
277	MAPP TIER II STEP 17
278	MAPP TIER II STEP 18
281	MAPP TO SCHEDULE FLAT AMOUNT
282	MAPP TO SCHEDULE PERCENTAGE
283	PERM PHYSICIAN TRANSITION RATE – PERCENT
285	COURT CLERK - GREATER SKILLS
291	INTERGOVERNMENTAL RELATIONS
293	LEGISLATIVE REPRESENTATIVE-CAO
295	MANAGEMENT TRAINEE
300	CURATOR BONUS
310	LEGISLATIVE ADVOCATE - COUNTY COUNSEL
320	ACCOUNTING CERTIFICATE – DA
321	DISTRICT ATTORNEY - OUT OF CLASS BONUS
322	RECLASSIFIED INVESTIGATOR

323	ANTELOPE VALLEY ASSIGN. 30 MILES FROM RESIDENCE
332	JOURNEY EMPLOYEES BONUS
334	CUSTODY ASSISTANT DRILL INSTRUCTOR/CUSTODY TRAINING AND STANDARDS BUREAU
335	CUSTODY ASSISTANT TRAINING OFFICER BONUS
336	PUBLIC RESPONSE DISPATCHER BONUS
338	ELEVATOR ADJUSTOR
340	A OR B MOTOR VEHICLE LICENSE BONUS
342	HAZARDOUS MATERIALS CALARP
343	HAZARDOUS MATERIALS APSA
344	FIRE PREVENTION ENGINEERING ASSISTANT
347	WELLNESS/FITNESS FOR LIFE BONUS – 1%
348	WELLNESS/FITNESS FOR LIFE BONUS – 2%
349	WELLNESS/FITNESS FOR LIFE BONUS
356	FIRE SAFETY PERSONNEL BONUS
357	HELICOPTER INSPECTION LICENSE
358	TEMPORARY PROMOTION BONUS
361	TEMPORARY PROMOTION BONUS - NON SCHEDULE
365	BACHELOR DEGREE BONUS
366	ADVANCED EDUCATIONAL DEGREE BONUS
367	MEDICAL STAFF CREDENTIALING ASSIGNMENT BONUS
368	RN ASSIGNED TO SHERIFFS DEPT
369	RN ADVANCED EDUCATIONAL DEGREE BONUS

370	CLINIC NURSE - STAND BY
371	CLINICAL INSTRUCTOR - GENERAL
372	CLINICAL INSTRUCTOR - LAC+USC MEDICAL CENTER
373	EMERG MEDICINE - BOARD CERTIFICATION
374	EMERG MEDICINE - BOARD CERT
375	EMERG MEDICINE - BOARD CERTIFICATION 8.25%
376	HIGH DESERT HOSPITAL - PHYSICIAN BONUS
377	JOURNEY EMPLOYEES BONUS
379	SUPERVISING NURSE - ICU
380	SUPVG RAD TECHN - DIAGNOSTIC ULTRASOUND
381	DENTAL PROFESSIONALS BOARD CERTIFICATION BONUS
383	VETERINARY MEDICINE- BOARD CERTIFICATION
384	HIGH DESERT HEALTH ASSIGNMENT BONUS
385	PSYCHIATRY SPECIALTY BONUS
386	PHYSICIAN SPECIALTY BONUS
387	PHARMACIST SPECIALTY ASSIGNMENTS
388	SHERIFF DETENTION FACILITY ASSIGNMENT BONUS
389	MENTAL HEALTH PSYCHIATRIST BOARD CERTIFICATION – MORE THAN ONE SPECIALTY
391	COUNTY LIBRARY DIFFICULT TO RECRUIT ASSIGNMENT BONUS
392	LIBRARIAN BONUS
393	OBSTETRICS/LABOR & DELIVERY ASSIGNMENT
394	MEDICAL HUB CLINIC ASSIGNMENT

395	PHYSICIAN SPECIALTY BONUS - 5.75%
396	PHYSICIAN ADDITIONAL COMPENSATION
397	PHYSICIAN FORENSIC PATHOLOGY BONUS
398	HOSPITAL ADMINISTRATOR - ADDITIONAL COMPENSATION
400	DEPUTY COURT ADMINISTRATOR - OPINION/ADVISOR
401	DEPUTY MARSHALL - LEVEL I BONUS
402	DEPUTY MARSHALL - LEVEL II BONUS
403	DEPUTY MARSHALL TRAINEE
404	ELECTRONIC RECORDING EQUIPMENT
405	MARSHALL SUPERVISING BONUS
406	DEPUTY MARSHAL SPECIAL TRAINING - 6TH STEP
407	SKILL & RESPONSIBILITY BONUS
408	DEPUTY CLERK III OUT OF CLASS BONUS
409	STENOGRAPHIC SKILLS
410	SUPERVISING DEPUTY CLERK
411	ADVISOR-COURT ADMINISTRATOR AND JUDGES
412	NIGHT SHIFT AND WEEKEND BONUS
413	DEPUTY CLERK IV - GREATER SKILLS
414	RECORDING EQUIPMENT-DEPUTY CLERK IV M.C.
415	SHERIFF DEPARTMENT ASSIGNMENT TO AERO BUREAU AVIONICS SHOP
416	SHERIFF DEPARTMENT WATER SYSTEM BONUS – CHIEF OPERATOR

417	SHERIFF DEPARTMENT WATER SYSTEM BONUS – SHIFT OPERATOR
418	ISD BONUS ASSIGNMENT – ENERGY MANAGEMENT SYSTEM SECTION (SEAS)
424	ABDMI REGISTRY CERTIFICATION BONUS
425	ABDMI BOARD CERTIFICATION BONUS
430	ASST. DIRECTOR - PUBLIC SOCIAL SERVICES
432	DEPUTY DISTRICT DIRECTOR TRAINEE
439	CUSTODY TRAINING OFFICER
441	CATALINA ISLAND LIVING - SHERIFF
445	SPECIAL ENFORCEMENT DETAIL/CANINE SERVICES DETAIL (TACTICAL DUTY)
450	SHERIFF OUT OF CLASS BONUS
453	SERGEANT-AT-ARMS BOARD OF SUPERVISOR
456	TRAINING OFFICER/INVESTIGATOR/K-9 BONUS
458	ACTING CAPACITY BONUS
461	SHERIFF BUSINESS MACHINE TECHNICIAN
464	STATE OF CALIF STRUCTURAL ENGINEER LICENSE BONUS
465	REHABILITATION INSPECTOR-PUBLIC WORKS
468	LICENSED LAND SURVEYOR BONUS
469	LICENSED REGISTERED TRAFFIC ENGINEER BONUS
470	BUSINESS LICENSE LIAISON
475	CERTIFICATION BONUS - LACERA
480	SUPERIOR COURT CLERK BONUS

481	COURT REPORTERS REALTIME CERTIFICATION	
482	JUDICIAL ASSISTANT BONUS	
483	REALTIME WRITING BONUS	
484	GEOTECHNICAL LICENSE BONUS	
485	SUP CRT EXEC OFFICER ADDITIONAL COMPENSATION	
486	PLANS EXAMINER CERTIFICATION 487	REGISTRATION –
	LICENSE BONUS	
488	BUILDING ENGINEERING INSPECTOR BONUS	
493	SENIOR PROBATION DIRECTOR-CENTRAL JUVENILE HALL	
494	SENIOR PROB DIR-LOS PADRINOS/SAN FERNANDO JUV HALL	
495	PROBATION DIRECTOR-ADMIN RESP./FOOTHILL JUV AREA	
498	PROBATION DIRECTOR-CHALLENGER YOUTH CENTER	
501	BOARD OF RETIREMENT CASE REVIEW	
503	UNIFORM ALLOWANCE	
504	NIGHT SHIFT DIFFERENTIAL	
505	CORONER'S INQUEST REPORTER	
506	ALLOWANCE IN LIEU OF VEHICLE USE	
507	CO-GENERATION MAINTENANCE	
508	HENNINGER FLATS WATCHMAN	
509	FREEZER WORK	
510	DEPARTMENT HEAD MERIT	
511	BOARD OF SUPERVISORS PERFORMANCE LUMP SUM	
512	FIRE SUPPRESSION TRANSPORTATION TRUCK DRIVER	

513	MOU LUMP SUM BONUS
514	BACKHOE OPERATOR
515	WEEKEND BONUS
516	EXPLOSIVES WORK
517	EVENING SHIFT DIFFERENTIAL
518	POWER EQUIPMENT REPAIR, SNOW CONDITIONS
519	ENGINEERING EMPLOYEES, HAZARD PAY
520	HOME CARE COMPENSATION
522	CUSTODIAN ACTING AS WATCHMAN
523	HYDROELECTRIC OPERATIONS
525	CONTRACTING & PRODUCTIVITY IMPROVE INCNTV FOR MNGR
528	WEBCOM PRESS OPERATOR
529	POWER EQUIPMENT OPERATOR, FIRE SUPPRESSION
531	STANDBY
532	ADDITIONAL RESPONSIBILITIES AND EXCEPTIONAL PERFORMANCE
533	POWER SWEEPER OPERATOR IN EMERGENCY CONDITIONS
534	POWER PLANT RELIEF ENGINEER
535	CLINIC PHYSICIAN FIRST HOUR
536	CONSULTING SPEC, MD & MNTL HEALTH CONSLT, 1 st & 5 th
538	RN ASSIGNED AS ACTING OR RELIEF CHARGE NURSE
539	RN WEEKEND DIFFERENTIAL
540	RELIEF NURSE HOLIDAY DIFFERENTIAL

541	RELIEF NURSE WEEKEND DIFFERENTIAL
542	EMERGENCY WORKPLACE DIFFERENTIAL
544	APPRAISERS LAUNDRY AND DRY CLEANING ALLOWANCE
545	HEAVY DUTY TOW TRUCK DRIVER
546	SLURRY SEAL TRUCK_DRIVER
547	COVID APPRECIATION
547HS	HERO PAY - DHS
548	LIFEGUARD PARAMEDIC - RELIEF
550	INCENTIVE AWARDS FOR MEDI-CAL REIMBRMNTS/ HEALTH SR
551	GROUP INCENTIVE AWARD, TREASURER TAX COLLECTOR
552	STANDBY - EMERGENCY ROLL OUT PROGRAM
553	PIONEER EXCAVTN, TUNNEL OPERATNS, FIRE SUPP, SNOW
554	PIONEER EXCAVTN, TUNNEL OPERATNS,FIRE SUPP, SNOW
555	SCAFFOLD OR SWING STAGE, 30 FEET ABOVE GRADE
556	HIGH SCALE AND RIGGING OPERATIONS, GENERAL
557	EVENING SHIFT, MED TECH
558	NIGHT SHIFT, MED TECH
560	PHYSICIAN RECRUITMENT PROGRAM
565	PARAMEDIC RECERTIFICATION BONUS
565A	PARAMEDIC RECERTIFICATION BONUS-ELIGIBILITY INDICATOR
567	DEPUTY SHERIFF RESERVE ANNUAL COMPENSATION
568	ASSESMENT APPEALS FULL DAY INCREMENT
569	PHYSICIAN LOAN PAYMENT PROGRAM

570	HOME CARE PROGRAM STANDYBY
571	CHILDREN'S SOCIAL WORKERS LICENSURE SUPERVISION
572	MOU LUMP SUM BONUS
574	STANDBY - INS WITNESS PROGRAM
575	WASTEWATER PLANT RELIEF BONUS
576	SOLO DAILY EARNINGS
577	INTERPRETER HALF DAY BONUS - SUP CT
578	ER ATTENDING PHYSICIAN - DAY RATE
579	ER ATTENDING PHY/-WKDY EVE/WKND HOLIDAY
580	ER ATTENDING PHY/-WKDY NITE/WKND HOLIDAY EVE NITE
581	SWIM PROFICIENCY BONUS
582	INTERPRETER REGULAR MULTIPLE LANGUAGE SAME DAY
583	INTERPRETER-HOURLY/DAILY MULT LANG SAME DAY
584	PHYSICIAN STIPENDS
585	ISA TREE WORKER CERTIFICATION
586	ISA CERTIFIED ARBORIST CREDENTIAL
587	ISA CERTIFIED QUALIFIED TREE RISK ASSESSOR CREDENTIAL
588	ISA MUNICIPAL SPECIALIST CREDENTIAL
589	MENTAL HEALTH SPECIALITY FIELD BASED BONUS
590	CONT EDUCATION/EQUIPMENT/TRAINING BONUS
591	LICENSE REIMBURSEMENT
600	REGISTERED NURSE MOBILE INTENSIVE CARE CERTIFICATION, SUB-ITEM D

602	SUPERVISING TRANSPORTATN DEPTY PERFORMING DISPATCHER DUTIES
603	AUTOMOTIVE SERVICE EXCELLENCE CERTIFICATE
604	REGISTERED NURSE MOBILE INTENSIVE CARE CERTIFICATION
605	CUSTODIAN FLOOR WAXING BONUS
606	FIRE EQUIPMENT MECHANIC ASSIGNED FIELD REPAIR DUTY
606A	FIRE EQUIPMENT MECHANIC ASSIGNED FIELD REPAIR DUTY - ELIGIBILITY INDICATOR
607	SUPERVISING DEPUTY PROBATION OFFICER (SPDO) ASSIGNED ACTING DIRECTOR IN A CAMP
608	BILINGUAL BONUS
609	REGISTERED NURSE ASSIGNED TO EMERGENCY ROOM
610	ANTELOPE VALLEY FIREFIGHTING CREW
611	TREE TRIMMER SUPERVISOR, POWER OPERATIONS
612	SHOOTING BONUS, EXPERT
613	SHOOTING BONUS, DISTINGUISHED EXPERT
614	SHOOTING BONUS, MARKSMAN
615	SHOOTING BONUS, SHARPSHOOTER
616	ANTELOPE VALLEY QUARTERS, ON FIRE CALL
617	CLINIC NURSE ASSIGNED TO PROBATION CAMP
618	TRANSPORTATION BUS DRIVER, SHERIFF
619	CERTIFIED ACCESS SPECIALIST
620	SAN GABRIEL DAM OPERATOR
621	NURSE RETENTION INCENTIVE

622	ADVANCED APPRAISER CERTIFICATION
624	BILINGUAL ADDITIONAL BONUS, CHILDREN'S SOCIAL WORK
625	AGRICULTURE INSPECTORS ASSIGNED TO STANDARDIZATION
627	DETENTION & TRANSPORTATION EXTRA SUPERVISION BONUS
628	BILINGUAL BONUS FOR OTHER THAN MONTHLY
628A	BILINGUAL BONUS FOR OTHER THAN MONTHLY-ELIGIBILITY INDICATOR
629	MORTUARY ATTENDANT AT LAC+USCMC
630	SERVICE PAY BONUS
631	BILINGUAL BONUS-SUB D
632	MENTAL HEALTH WORKERS ASSIGND SHERIFF DETENTN FACL
633	RN ASSIGNED TO EMERGENCY ROOM SUB D
634	SUPERVISING DETENTION SERVICES OFFICER OF THE DAY
635	TRANSPORTATION DEPUTY BUS DRIVER, PROBATION
636	INCIDENTAL EXPENSE ALLOWANCE
637	PROFESSIONAL DEVELOPMENT EXPENSES
638	PROBATION TELECOM EQUIPMENT BONUS
640	CHILDRENS SERVICES ERCP RETENTION
641	SHOOTING BONUS, EXPERT – RESERVE
642	SHOOTING BONUS, DISTINGUISHED EXPERT – RESERVE
643	SHOOTING BONUS, MARKSMAN – RESERVE
644	SHOOTING BONUS, SHARPSHOOTER – RESERVE
645	EMERGENCY ROOM BONUS/PAT FIN SVCS WKR/PAT RES WKR

646	EMERGENCY ROLL OUT PROGRAM & SHIFT BONUS
647	BILINGUAL ADDITIONAL BONUS, PSYCH SOCIAL WORK
648	DEFIBRILLATION AIRWAY BONUS
649	MAMMOGRAPHY BONUS
690	CELLULAR PHONE STIPEND – VOICEMAIL
691	CELLULAR PHONE STIPEND - DATA ONLY
692	CELLULAR PHONE STIPEND - VOICE AND DATA
694	CIVIC CENTER COMMUTER ALLOWANCE
695	DEPARTMENT HEAD TRANSPORTATION ALLOWANCE
696	DEPARTMENT HEAD TRAFFIC MITIGATION ALLOWANCE
700	PENSIONABLE OVERTIME
730	PREMIUM OVERTIME - SYSTEM PENSIONABLE
PF004	MEGAFLEX PENSIONABLE CONTRIBUTION
PF007	FLEX PENSIONABLE CONTRIBUTION
PF010	CHOICES PENSIONABLE CONTRIBUTION
PF013	OPTIONS PENSIONABLE CONTRIBUTION
PK003	NON-ELECTIVE LEAVE
PK011	SICK - 100%
PK012	HOLIDAY
PK021	VACATION
PK030	SPECIAL PAID LEAVE
PK031	APPRAISERS LEAVE

PK032	INTERN/RESIDENT LEAVE
PK113	SICK PRE-71
PKP11	SICK LEAVE BUYBACK 100%
PKP21	VACATION BUYBACK
PP046	EMPLOYEE SUGGESTION
NONE	REGISTERED NURSE ASSIGNED TO CRITICAL CARE UNITS
NONE	FIRE SUPPRESSION CAMP ASSIGNMENT – PREMIUM
NONE	FIRE SUPPRESSION CAMP ASSIGNMENT – COMPENSATORY TIME EARNED
NONE	POST, SUPERVISORY BONUS
OP100	CORRECTIVE PAYMENT, REINSTATED EMPLOYEE – HORIZONS PLAN
OP101	CORRECTIVE PAYMENT, ADMINISTRATIVE ERROR – HORIZONS PLAN
OP102	CORRECTIVE PAYMENT, REINSTATED EMPLOYEE – SAVINGS PLAN
OP103	CORRECTIVE PAYMENT, ADMINISTRATIVE ERROR – SAVINGS PLAN

EXHIBIT A

Attachment: Newly Created or Newly Revised Codes reviewed under Section 31461 and 7522.34					
Event	Description	Earnings Code Description	31461 Reference	7522.34 Reference	Analysis
INCLUDED under Section 31461					
547	COVID Appreciation	<p>This is a one-time \$500 lump sum bonus paid by Los Angeles County to express appreciation for front-line LA County employees whose jobs placed them at heightened risk of COVID-19 exposure. This bonus is payable to employees represented by Service Employees International Union (SEIU) Local 721, the Coalition of County Unions (CCU), and designated non-represented employees. This bonus is available to full-time and part-time employees who submit electronic attestation of meeting the eligibility criteria.</p> <ul style="list-style-type: none">• Full-time employees in qualifying classifications/items include sub-titles A, D, M, N, and Z.• Part-time employees in qualifying classifications/items include sub-titles B, C, E, F, H, O, U, V, W, X, and Y. <p>To qualify for the bonus, employees must submit electronic attestation of meeting the eligibility criteria below:</p> <ul style="list-style-type: none">• Employed on or before 7/1/2020• If part-time, worked on average more than 20 hours a week.• Must be employed by the County of Los Angeles at the time of bonus payment.• Job with Los Angeles County placed employee at an elevated risk of COVID 19 exposure. “Elevated risk” means that job duties required employee to be within 6 feet or less of co-workers, patients, county clients, or the general public for periods of 15 minutes or greater.	(a)	—	<p>The following categories of individuals and employees are not eligible for the one-time payments:</p> <ul style="list-style-type: none">• 997 - County Officers (department heads, etc.)• 996 – Non-Represented MAPP (with the exception of DHS and Probation Directors)• Retired County employees on a 120-day assignment (any two alpha subtitle designation ending in R)• Members of the Board of Supervisors• LACERA employees• Superior Court employees• Union Hiring Hall• W/O comp positions and positions paid in accordance with special provisions (see County Code 6.28.060)• Reserve Sheriff Deputies• Contractors• Clerk, NC hired by the Registrar-Recorder/County Clerk for temporary election work <p>Although this bonus is considered a one-time or ad hoc payment made to a member, it is payable to all similarly situated members in the member’s grade or class. It was not created for the purpose of enhancing a member's retirement benefit. Rather, this bonus was designed to recognize the hard work and sacrifices of County employees during challenging times. Therefore, the recommendation is to INCLUDE this one-time payment in compensation earnable for LEGACY members.</p>

Attachment: Newly Created or Newly Revised Codes reviewed under Section 31461 and 7522.34					
Event	Description	Earnings Code Description	31461 Reference	7522.34 Reference	Analysis
547HS	Hero Pay - DHS	<p>This bonus is applicable only to DHS employees, including DHS MAPP participants, and consists of two tiers. DHS employees may receive only one payment from either Tier 1 or Tier 2.</p> <p>-All eligible employees must have been employed by DHS prior to July 1, 2021, and remain employed in DHS service through time of payment.</p> <p>-Eligible part-time employees must have worked an average of 20 hours per week from March 1, 2020 through June 30, 2021.</p> <p>-Electronic attestation of the work performed must be submitted to qualify for the bonus.</p> <p><u>Tier 1:</u></p> <ul style="list-style-type: none">•\$150 for employees who attest to working primarily in an administrative or telehealth capacity and did not perform job duties that placed the employee at an elevated risk of COVID-19 exposure anytime during the time period of March 1, 2020 to June 30, 2021. <p>•\$75 for part-time employees who qualify by working an average of 20 hours per week or more during the same period above. Qualifying classifications/items sub-titles are B, C, E, F, H, J, O, U, V, W, X, and Y. Part-time item subs P, Q, R, S, and T are ineligible to qualify by definition.</p> <p><u>Tier 2:</u></p> <ul style="list-style-type: none">•\$650 for employees who attest to working a job that placed the employee at an elevated risk of COVID-19 exposure anytime during the time period of March 1, 2020 to June 30, 2021. <p>•\$325 for part-time employees who qualify by working an average of 20 hours per week or more during the same period above. Qualifying classifications/items sub-titles are B, C, E, F, H, J, O, U, V, W, X, and Y. Part-time item subs P, Q, R, S, and T are ineligible to qualify by definition.</p>	(a)	—	Although this bonus is considered a one-time or ad hoc payment made to a member, it is payable to all similarly situated members in the member’s grade or class. It was not created for the purpose of enhancing a member's retirement benefit. Rather, this bonus was designed to recognize the efforts and dedication of DHS employees during the COVID-19 emergency. Therefore, the recommendation is to INCLUDE this one-time payment in compensation earnable for LEGACY members.

Attachment: Newly Created or Newly Revised Codes reviewed under Section 31461 and 7522.34					
Event	Description	Earnings Code Description	31461 Reference	7522.34 Reference	Analysis
EXCLUDED under Section 7522.34					
547	COVID Appreciation	<p>This is a one-time \$500 lump sum bonus paid by Los Angeles County to express appreciation for front-line LA County employees whose jobs placed them at heightened risk of COVID-19 exposure. This bonus is payable to employees represented by Service Employees International Union (SEIU) Local 721, the Coalition of County Unions (CCU), and designated non-represented employees. This bonus is available to full-time and part-time employees who submit electronic attestation of meeting the eligibility criteria.</p> <ul style="list-style-type: none">• Full-time employees in qualifying classifications/items include sub-titles A, D, M, N, and Z.• Part-time employees in qualifying classifications/items include sub-titles B, C, E, F, H, O, U, V, W, X, and Y. <p>To qualify for the bonus, employees must submit electronic attestation of meeting the eligibility criteria below:</p> <ul style="list-style-type: none">• Employed on or before 7/1/2020• If part-time, worked on average more than 20 hours a week.• Must be employed by the County of Los Angeles at the time of bonus payment.• Job with Los Angeles County placed employee at an elevated risk of COVID 19 exposure. “Elevated risk” means that job duties required employee to be within 6 feet or less of co-workers, patients, county clients, or the general public for periods of 15 minutes or greater.	—	(c)(3) (c)(10)	<p>The following categories of individuals and employees are not eligible for the one-time payments:</p> <ul style="list-style-type: none">• 997 - County Officers (department heads, etc.)• 996 – Non-Represented MAPP (with the exception of DHS and Probation Directors)• Retired County employees on a 120-day assignment (any two alpha subtitle designation ending in R)• Members of the Board of Supervisors• LACERA employees• Superior Court employees• Union Hiring Hall• W/O comp positions and positions paid in accordance with special provisions (see County Code 6.28.060)• Reserve Sheriff Deputies• Contractors• Clerk, NC hired by the Registrar-Recorder/County Clerk for temporary election work <p>This one-time bonus constitutes a one-time or ad hoc payment under 7522.34 (c)(3) and a bonus paid in addition to the normal rate of base pay under (c)(10). This one-time payment does not appear on a Public Pay Schedule. The recommendation is to EXCLUDE this one-time payment from pensionable compensation for PEPRAs members.</p>

Attachment: Newly Created or Newly Revised Codes
reviewed under Section 31461 and 7522.34

Event	Description	Earnings Code Description	31461 Reference	7522.34 Reference	Analysis
547HS	Hero Pay - DHS	<p>This bonus is applicable only to DHS employees, including DHS MAPP participants, and consists of two tiers. DHS employees may receive only one payment from either Tier 1 or Tier 2.</p> <p>-All eligible employees must have been employed by DHS prior to July 1, 2021, and remain employed in DHS service through time of payment.</p> <p>-Eligible part-time employees must have worked an average of 20 hours per week from March 1, 2020 through June 30, 2021.</p> <p>-Electronic attestation of the work performed must be submitted to qualify for the bonus.</p> <p><u>Tier 1:</u></p> <ul style="list-style-type: none">•\$150 for employees who attest to working primarily in an administrative or telehealth capacity and did not perform job duties that placed the employee at an elevated risk of COVID-19 exposure anytime during the time period of March 1, 2020 to June 30, 2021. <p>•\$75 for part-time employees who qualify by working an average of 20 hours per week or more during the same period above. Qualifying classifications/items sub-titles are B, C, E, F, H, J, O, U, V, W, X, and Y. Part-time item subs P, Q, R, S, and T are ineligible to qualify by definition.</p> <p><u>Tier 2:</u></p> <ul style="list-style-type: none">•\$650 for employees who attest to working a job that placed the employee at an elevated risk of COVID-19 exposure anytime during the time period of March 1, 2020 to June 30, 2021. <p>•\$325 for part-time employees who qualify by working an average of 20 hours per week or more during the same period above. Qualifying classifications/items sub-titles are B, C, E, F, H, J, O, U, V, W, X, and Y. Part-time item subs P, Q, R, S, and T are ineligible to qualify by definition.</p>	—	(c)(3) (c)(10)	This one-time bonus constitutes a one-time or ad hoc payment under 7522.34 (c)(3) and a bonus paid in addition to the normal rate of base pay under (c)(10). This one-time payment does not appear on a Public Pay Schedule. The recommendation is to EXCLUDE this one-time payment from pensionable compensation for PEPRA members.