

**RESOLUTION OF THE BOARD OF RETIREMENT
SANTA BARBARA COUNTY EMPLOYEES' RETIREMENT SYSTEM
COUNTY OF SANTA BARBARA, CALIFORNIA**

~~~~~

RESOLUTION DEFINING PENSIONABLE ) Resolution No. 2024 – 05  
COMPENSATION PURSUANT TO ) Adopted by the Board of Retirement  
GOVERNMENT CODE SECTION 7522.34 )  
AND COMPENSATION EARNABLE PURSUANT)  
TO GOVERNMENT CODE SECTION 31461 )

**BOARD OF RETIREMENT  
SANTA BARBARA COUNTY EMPLOYEES' RETIREMENT SYSTEM**

**Subject: Designation of County Earning Codes SDP, SDS, and SDL as Excluded or Included as Compensation Earnable and Pensionable Compensation**

WHEREAS, on December 12, 2012 the Board of Retirement adopted Resolution 12-05 defining items of compensation deemed to be pensionable compensation pursuant to Government Code Section 7522.34 and compensation earnable pursuant to Government Code Section 31461 in order to implement the provisions of the Public Employees' Pension Reform Act of 2013 ("PEPRA"), and, as presented by Board staff and counsel on the implementation of new components of pay in years following.

WHEREAS, in October 2013, September 2016 and May 2017, by Resolutions 13-2, 16-3, and 17-01, the Board of Retirement took action to approve additional earnings codes as compensation earnable and/or pensionable compensation and on May 23, 2018, June 27, 2018, January 22, 2020, April 22, 2020, March 24, 2021, March 30, 2022, August 24, 2022, September 28, 2022, October 26, 2022, December 7, 2022 and June 2023 the Board of Retirement took action as reflected in its minutes to approve and/or disapprove additional items of pay as compensation earnable and/or pensionable compensation, with all earnings codes acted on to date to be included within the scope of this Resolution.

WHEREAS, the County has requested that the Board of Retirement consider earning codes SPB, IPD, and TRI for exclusion from the list of those considered as compensation earnable and pensionable compensation that are similar in character to those previously excluded by the Board of Retirement.

WHEREAS the Board's staff and counsel has reviewed these earning codes and has determined that they are recommended for exclusion as Compensation Earnable and Pensionable Compensation.

WHEREAS the Board's prior resolutions contemplated that it may be necessary for the Board of Retirement, from time to time, to amend its determination of compensation earnable and pensionable compensation as the result of further modification of pay codes by the County, and

WHEREAS, it may be necessary for the Board, from time to time, to further amend its determination of compensation earnable and pensionable compensation as a result of future modification of pay codes by the County and/or clarification of the law by the courts, the legislature or other controlling or persuasive authority.

**RESOLVED, Resolution 2024-05 is adopted to read as follows:**

1. The chart incorporated as Chart #2 Non Pensionable Earnings Code in the Board of Retirement's Resolution 2024-05, including the new County Pay Codes SDP, SDS, and SDL are excluded from compensation earnable pursuant Government Code Section 31461 and pensionable compensation pursuant to Government Code Section 7522.34.

2. Due to the possibility that legal standards may change in the future, the forgoing designation of items as compensation earnable or pensionable compensation cannot be relied upon as a promise or assurance to any present or future member of SBCERS that such items will continue to be deemed compensation earnable or pensionable compensation pending further clarification of the legal standards for such compensation by the legislature, the courts, or by further action of the Board. Accordingly, neither this Resolution, nor the Board's prior resolutions are intended to create any vested rights for any member receiving items of compensation designated therein, and may not be relied upon in asserting claims that such compensation constitutes a vested right.

PASSED AND ADOPTED by the Board of Retirement of the Santa Barbara County Employees' Retirement System, this 25th day of September 2024, by the following vote:

Ayes:

Noes:

Absent:

Abstain:

---

Chair of the Board of Retirement

**ATTEST:**

\_\_\_\_\_  
Clerk of the Board of Retirement

APPROVED AS TO FORM:

\_\_\_\_\_  
Board Counsel

APPROVED AS TO CONTENT:

\_\_\_\_\_  
CEO