



THE CITY OF SAN DIEGO

MEMORANDUM

DATE: December 5, 2025

TO: Julie Rasco, Director, Human Resources Department  
David Dalager, Director, Personnel Department

FROM: Benjamin Battaglia, Director of Finance and City Comptroller, Department of Finance

SUBJECT: Fiscal Year 2026 Earnings Codes Document

In accordance with Section [24.0103](#) of the San Diego Municipal Code (SDMC), attached is a list of SAP earnings codes included (Exhibit A) and excluded (Exhibit B) from the Pensionable Wage Base for Fiscal Year (FY) 2026. This memorandum, titled Fiscal Year 2026 Earnings Codes Document, and the accompanying attachments will be filed with the Office of the City Clerk.

Summary of Changes to the Earnings Codes Document for FY 2026:

- A) New earnings codes – none to report
- B) Updates to previously reported earnings codes

CODE	TITLE	ACTION
18ME	EXENDED MILITARY LV-2001	<b>Reclassified</b> from pensionable to non-pensionable in accordance with <a href="#">SDMC</a> Section 24.1309
1BID	BILINGUAL-DISPATCHER	Pensionable earnings code <b>removed</b> on 6/30/23; <b>replaced</b> with pensionable earning code 1BIL (BILINGUAL PAY - \$1.40/hr)
1BIR	BILINGUAL PAY	Pensionable earnings code <b>removed</b> on 6/30/24; <b>replaced</b> with pensionable earnings code 1BIL (BILINGUAL PAY - \$1.40/hr)
1BTM	BILINGUAL-TEMP	Non-pensionable earnings code <b>removed</b> on 6/30/24; <b>replaced</b> with non-pensionable earnings code 1BLT (BILINGUAL-TEMP - \$1.40/hr)
1PDB	POLICE DISP BIL TEMP	Non-pensionable earnings code <b>removed</b> on 6/30/23; <b>replaced</b> with non-pensionable earnings code 1BLT (BILINGUAL-TEMP - \$1.40/hr)

CODE	TITLE	ACTION
1X18	HONOR GUARD UNIFORM	Non-pensionable earnings code <b>title change</b> , previously titled "COLOR GUARD UNIFORM"

Your review is requested for the attached exhibits to confirm you are in agreement with the determination of whether these earnings codes should be included in (Exhibit A) or excluded from (Exhibit B) the Pensionable Wage Base. **Please sign and return the attached acknowledgement to Nhi Ly by Friday, December 12<sup>th</sup>, 2025.**

If you have any questions, please feel free to contact Nhi Ly at [NLy@sandiego.gov](mailto:NLy@sandiego.gov).

Sincerely,

*Benjamin Battaglia*

Benjamin Battaglia  
Director of Finance and City Comptroller

BB/nl

Attachments: 1. Acknowledgement of Earnings Codes  
2. Exhibit A Earnings Codes Included in Pensionable Wage Base  
3. Exhibit B Earnings Codes Not Included in Pensionable Wage Base


cc: Rolando Charvel, Chief Financial Officer, Office of the Mayor  
Gregg Rademacher, Chief Executive Officer, SDCERS  
Sandra Claussen, Benefits Administration Director, SDCERS  
Anne Lamén Aban, Assistant Personnel Director, Personnel Department  
Jeffrey Peelle, Assistant Director, Department of Finance  
Abby Jarl-Veltz, Deputy Director, Human Resources Department  
Sally Rubi, Financial Operations Manager, Department of Finance  
Luis Mateos, Payroll Manager, Department of Finance

## ACKNOWLEDGEMENT OF EARNINGS CODES

I have reviewed the Earnings Codes Document for Fiscal Year 2026 and:

- ☒ I **Agree** that the wage types as listed are consistent with City Council approved memoranda of understanding between the City and its recognized employee organizations and applicable laws and regulations, including ordinances adopted by the City Council, Civil Service Rules and Personnel Regulations.
- ☐ I **Disagree** that the wage types as listed are consistent with City Council approved memoranda of understanding between the City and its recognized employee organizations and applicable laws and regulations, including ordinances adopted by the City Council, Civil Service Rules and Personnel Regulations.

I have indicated on the Exhibits, which I am returning to you, which wage types I do not agree with.

  
\_\_\_\_\_  
Signature

12/29/2025  
Date

Julie Rasco

\_\_\_\_\_  
Print Name

Director  
Title

Please return by Friday, December 12<sup>th</sup>, 2025 to Nhi Ly at NLy@san Diego.gov.

## ACKNOWLEDGEMENT OF EARNINGS CODES

I have reviewed the Earnings Codes Document for Fiscal Year 2026 and:

- ☐ I Agree that the wage types as listed are consistent with City Council approved memoranda of understanding between the City and its recognized employee organizations and applicable laws and regulations, including ordinances adopted by the City Council, Civil Service Rules and Personnel Regulations.
- ☐ I Disagree that the wage types as listed are consistent with City Council approved memoranda of understanding between the City and its recognized employee organizations and applicable laws and regulations, including ordinances adopted by the City Council, Civil Service Rules and Personnel Regulations.

I have indicated on the Exhibits, which I am returning to you, which wage types I do not agree with.

I I agree with the accuracy of the wage types listed in the attached exhibits A&B based on my knowledge and belief.

Signature

12/10/2025  
Date

David Dalager  
Print Name

Personnel Director  
Title

Please return by Friday, December 12<sup>th</sup>, 2025 to Nhi Ly at NLy@sanidiego.gov.

**EXHIBIT A  
WAGE TYPES INCLUDED IN PENSIONABLE WAGE BASE  
FY 2026**

CODE	EXHIBIT A TITLE	ACTION	Added Code "X"
12SP	2ND WATCH SHIFT		
12WM	2-WHEEL MOTORCYCLE		
12WP	2ND SHIFT DIFFERENTIAL		
13SP	3RD WATCH SHIFT		
13WM	3-WHEEL MOTORCYCLE		
13WP	3RD WATCH SHIFT CONV		
18AB	A/L BEREAVEMENT		
18AD	MANAGEMENT ADMINISTRATIVE LEAVE		
18AH	EARNED SICK LEAVE	BENEFITTED EE ONLY	
18AL	A/L VACATION		
18AO	A/L SICK LEAVE (OLD)		
18AP	PARENTAL LEAVE		
18AS	ANNUAL LEAVE SICK		
18AV	A/L SCHOOL VOLUNTEER		
18CB	CATASTROPHIC LEAVE-AL		
18CC	CHILD CARE VACATION EXCHANGE	Leave-Sharing Plans - Child Care Vacation Exchange	
18CD	COURT LEAVE JURY DUTY		
18CH	COMP TIME TAKEN SCHOOL		
18CS	COMP TIME TAKEN SICK		
18CT	COMP TIME TAKEN		
18CW	COURT LEAVE WITNESS DUTY		
18DF	D/L FURLOUGH		
18DL	D/L DEPARTMENT AWARD		
18DP	CITY DL POA		
18DS	D/L STANDBY		
18F8	FIRE 8HR COMP TIME		
18FC	CYCLE TIME EARNED		
18FH	FLOATING HOLIDAY		
18FL	FIRE HOLIDAY		
18FY	CYCLE TIME TAKEN		
18HL	HOLIDAY PAY		
18HR	HR APPROVED PAID LEAVE		
18IL	INDUSTRIAL LEAVE		
18IN	INDUSTRIAL 4850		
18J1	CFRA ANNUAL LEAVE		
18J2	CFRA COMP TIME OFF		
18J3	CFRA FLOATING HOLIDAY		
18J4	CFRA FIRE HOLIDAY		
18J5	CFRA SICK LV OLD		
18K1	PREG DISABL ACT ANNL LVE		
18K2	PREG DIS AC COMP TIME OFF		
18K3	PRG DIS FLOATING HOLIDAY		
18K4	PREG DIS ACT FIRE HOLIDAY		
18K5	PRG DIS AC SICK LEAVE OLD		
18LT	FIRE LIGHT DUTY		
18ML	MILITARY LV LESS 31 DAYS		
18MO	MANDATORY LEAVE PAID		
18OC	OUT OF CLASS ASSIGNMENT (OCA) PAY		
18PD	D/L HOLIDAY POA		
18PE	POLICE ADMINISTRATIVE LEAVE		
18RE	PAID ADMIN LEAVE-COVID19		
18RH	CIVIL SERVICE COMMISSION REINSTATEMENT	Civil Service Commission decisions to overturn an employee's termination in which they determine back pay is required	
18RN	DISASTER LV-NON-REIMB		
18SA	SA TRNG RTRN STATION		
18SB	SA STRAIGHT DAYS		
18SF	SA ST WORKED DEPLOYED	For Standard Hours only	
18SL	SA STRT DAY DEPLOYED	For Standard Hours only	
18SM	SA DEPLOYED SPEC OPS	For Standard Hours only	
18SP	FIRE SUPPRESSION DEPLOYED	Differentiate Overtime Premium work from Deployment time, which is paid at overtime premium rates	
18ST	SHIFT TRADE OFF		

**EXHIBIT A**  
**WAGE TYPES INCLUDED IN PENSIONABLE WAGE BASE**  
**FY 2026**

CODE	EXHIBIT A TITLE	ACTION	Added Code "X"
18TG	TERM LV RETIREE-EXTENDED	L145 ONLY	
18VL	VOLUNTARY LEAVE PAID		
18VT	TIME OFF TO VOTE		
18XA	SUSPENSION PAID		
1911	911 DISPATCHER		
1AC1	ASBESTOS CONTAINMENT PAY MEA		
1ACH	FIRE CANINE HANDLER		
1ACT	ABESTOS CONTAINMENT PAY 127		
1ADM	ADMINISTRATIVE ASSIGNMENT PAY-POA		
1AFS	STAFFING UNIT		
1ALP	ARCHITECT LICENSE PAY		
1AM1	AUTOMATION CERT LV1		
1AM2	AUTOMATION CERT LV2		
1AOP	AIR OP PAY 145		
1AP1	ADV POST CERT CONV		
1APP	ADVANCE POST		
1APT	ANNUAL PUMP TEST		
1ARF	AIRCRAFT RESCUE FIREFIGHTER		
1ARP	ACCIDENT RECONSTRUCTION		
1AS1	ASE1-AUTO/TRUCK		
1AS2	ASE2 AUTO/TRUCK		
1AS3	ASE3 AUTO/TRUCK		
1ASC	ASE MASTER AUTO		
1AST	AIR SUPPORT TNR		
1AT3	ADV WATER TREATMENT GRD 3-%		
1AT4	ADV WATER TREATMENT GRD 4-%		
1AT5	ADV WATER TREATMENT GRD 5-%		
1ATP	ACADEMY TRNG		
1AW3	ADV WATER TREATMENT GRD 3		
1AW4	ADV WATER TREATMENT GRD 4		
1AW5	ADV WATER TREATMENT GRD 5		
1BAR	BREATHING APPARATUS REPAIR		
1BC2	BACKFLOW/CROSS CONN 2 YR		
1BC3	BACKFLOW/CROSS CONN 3 YR		
1BFC	BACKFLOW CERT		
1BIF	BILINGUAL FIRE		
1BIL	BILINGUAL PAY - \$1.40/hr		
1BIP	BILINGUAL POA		
1BMO	BATTALION MEDICAL OFFICER		
1CAD	CADD CERT PAY		
1CB2	CLASS B-LICENSE ONGOING		
1CBO	ICBO CERT PAY		
1CCP	CORROSION CONTROL PAINT		
1CDB	CHIEF DISTRIBUTION OPER-%		
1CDE	COMMERCIAL DRIVER EXAM		
1CDO	CHIEF DISTRIBUTION OPER		
1CEC	CA ELECTRICIAN CERT		
1CEG	CERTIFIED ENG GEOLOGIST		
1CFI	CERTIFIED FLIGHT INSTRUCTOR		
1CGL	COAST GUARD LICENSE PAY		
1CIA	CORE INSTRUCTOR-AMT		
1CIP	CORE INSTRUCTOR		
1CPL	CHIEF PLANT OPERATOR-%		
1CPO	CHIEF PLANT OPERATOR		
1CR1	COLLISON REPAIR CERT 1		
1CR2	COLLISON REPAIR CERT 2		
1CR3	COLLISON REPAIR CERT 3		
1CRC	CROSS CONNECTION CERT		
1CRI	CLIFF RESCUE INSTRUCTOR		
1CRM	COLLISON REPAIR		
1CRO	COMMUNITY RELATIONS OFFICER		
1CRP	CHEMICAL ENGINEER		
1CS1	CONFINED SPACE 127		
1CS2	CONFINED SPACE MEA		
1DAE	DAMAGE ANALYSIS		

**EXHIBIT A**  
**WAGE TYPES INCLUDED IN PENSIONABLE WAGE BASE**  
**FY 2026**

CODE	EXHIBIT A TITLE	ACTION	Added Code "X"
1DAP	DRUG ANALYSIS PAY		
1DB3	DISTRIBUTION OPER GRADE 3-%		
1DB4	DISTRIBUTION OPER GRADE 4-%		
1DB5	DISTRIBUTION OPER GRADE 5-%		
1DCP	DISPATCHER CERT PAY		
1DCR	DEPUTY CHIEF ROLE		
1DDP	POST ACADEMY TRNG STSTN		
1DEC	DOC EXAMINER		
1DET	DETECTIVE PAY		
1DIV	DIVE TEAM PAY		
1DLS	DEPUTY LEAD/SUPV ROLE		
1DMO	DIVISION MEDICAL OFFICER PAY		
1DO3	DISTRIBUTION OPERATOR CERT GRADE 3		
1DO4	DISTRIBUTION OPERATOR CERT GRADE 4		
1DO5	DISTRIBUTION OPERATOR CERT GRADE 5		
1DPC	DISPATCH CERT PAY		
1DSR	DISPATCHER SHIFT ROTATION		
1DT3	DISTRIBUTION OPER GRADE 3		
1DT4	DISTRIBUTION OPER GRADE 4		
1DT5	DISTRIBUTION OPER GRADE 5		
1DTP	DISPATCHER TRAINING		
1EA2	WATER ENVIRON ASSO GRD 2-%		
1EA3	WATER ENVIRON ASSO GRD 3-%		
1EA4	WATER ENVIRON ASSO GRD 4-%		
1EG1	STATIONARY ENGINEER GRD 1-%		
1EG2	STATIONARY ENGINEER GRD 2-%		
1EGC	STATIONARY ENGINEER CHIEF-%		
1EGI	ENG GEOLOGIST INFRASTRUCTURE		
1EGR	ENGINEERING GEOLOGIST		
1EIP	EDUCATIONAL INCENTIVE PAY		
1ELC	ELECTRICIAN CERT PAY		
1EM2	EMT LIFEGUARD		
1EMD	EMERGENCY MEDICAL DISPATCH (EMD) CERT PAY		
1EMS	EMERGENCY MEDICAL SERVICE (EMS) SPLTY PAY		
1EMT	EMERGENCY MEDICAL TECHNICIAN (EMT) PAY		
1ENP	EMERGENCY NEGOTIATOR		
1EOD	EXPLOSIVE ORD SQUAD(Fire)		
1ERP	REGISTRATION PAY		
1ESR	STRUCTURAL REGISTRATION PAY		
1EVI	EMERGENCY VEHICLE OPERATIONS INSTRUCTOR		
1FAA	FIRE ADMINISTRATION ASSIGNMENT		
1FBO	FIRE BOAT OPERATOR CERT PAY		
1FIC	ICC FIRE INSPECTION CERT		
1FLP	FLIGHT PAY POA		
1FMA	FIRE MECH CERT (127)		
1FPS	FIRE PAYROLL SPECIALIST		
1FTA	FTO ADMINISTRATIVE TRAINING		
1FTC	PSO(POLICE SERVICE OFFICER) FIELD TRAINING PAY		
1FTO	FIELD TRAINING OFFICER (FTO) PAY		
1G3C	GRADE 3 CERT		
1G4C	GRADE 4 CERT		
1G5C	GRADE 5 CERT		
1GEI	GEOTECHNICAL ENG INFRSTR		
1GGS	GMS & GREENSKEEPER SUPERVISOR PAY		
1GIP	GEOLOGIST INFRASTRUCTURE		
1GIS	GEOGRAPHIC INFORMATION SYSTEM (GIS) CERT PAY		
1GR3	GRADE 3 CERT-%		
1GR4	GRADE 4 CERT-%		
1GR5	GRADE 5 CERT-%		
1GRP	GEOLOGIST REGISTRATION PAY		
1HBU	HARBOR UNIT PAY		
1HR1	HEAVY RESCUE 1		
1HR2	HEAVY RESCUE 2		
1HSR	HOSE REPAIR		
1HT1	ASE1 MED/HVY TK		

**EXHIBIT A  
WAGE TYPES INCLUDED IN PENSIONABLE WAGE BASE  
FY 2026**

CODE	EXHIBIT A TITLE	ACTION	Added Code "X"
1HT2	ASE2 MED/HVY TK		
1HT3	ASE3 MED/HVY TK		
1HZM	HAZARDOUS MATERIALS SQUAD		
1HZS	HAZMAT-SPEC		
1IIT	INFRASTRUC IN-TRAINING		
1IP1	INTER POST CERT CONV		
1IPP	INTERMEDIATE POST CERT		
1IRP	INFRASTRUC REG'N PREMIUM		
1IRW	SR/WA CERT PAY		
1IST	IN-SERVICE TRAINING (POA)		
1K9C	CANINE UNIT		
1K9T	K9 TRAINING PAY		
1LAL	LANDSCAPE ARCHITECT		
1LDR	LADDER REPAIR		
1LPE	IAI (INTERNTL ASSN FOR IDENTIFICATION) CERT PAY		
1M1C	MULT CERT PAY 1 MEA		
1M2C	MULT CERT PAY 2 MEA		
1M3C	MULT CERT PAY 3 MEA		
1MC1	MULT CERT PAY 1 127		
1MC2	MULT CERT PAY 2 127		
1MC3	MULT CERT PAY 3 127		
1MC4	MULT CERT PAY 4		
1MC5	MULT CERT PAY 5		
1MCO	MOBILE CRANE OP LICENSE		
1ME1	MEASUREMENT AND CONTROL 1		
1ME2	MEASUREMENT AND CONTROL 2		
1ME3	MEASUREMENT AND CONTROL 3		
1MHC	MT HOPE CEMETERY		
1MHT	ASE MASTER TRK		
1MLS	MASTER LIBRARY SCIENCE MLS DEGREE		
1MMC	ASE MASTER MECHANIC CERT		
1MPP	MOUNTED PATROL		
1MPT	MOUNTED PATROL TRAINER		
1MST	METRO ARSON STRIKE TEAM (MAST) PAY		
1MT2	MECHANICAL TECH GRADE 2		
1MT3	MECHANICAL TECH GRADE 3		
1MT4	MECHANICAL TECH GRADE 4		
1NGR	NURSERY GARDENER PAY		
1NOP	NOTARY PAY - MEA		
1NSP	NIGHT SHIFT		
1PAL	PESTICIDE LICENSE		
1PAR	PARAMEDIC PAY		
1PMS	PARAMEDIC 12 HR		
1POP	PROJECT OFFICER II PAY		
1PSP	PARAMEDIC SPECIALTY PAY		
1PTO	PARAMEDIC TRAINING OFFICER		
1PWC	PERSONAL WATERCRAFT FTO		
1RBO	BAY RESCUE BOAT OPER CERT		
1REG	HOURLY PAY		
1RIP	RESERVE TRAINER		
1RRI	RIVER RESCUE 09/15-04/15		
1RTP	RANGE TRNG		
1SA2	SALARY		
1SAL	SALARY		
1SBO	SURF BOAT OPERATOR CERT PAY		
1SE1	STATIONARY ENGINEER GRD 1		
1SE2	STATIONARY ENGINEER GRD 2		
1SEC	STATIONARY ENGINEER CHIEF		
1SEQ	SMALL EQUIPMENT REPAIR		
1SPS	SWORN POLICE SERVICE PAY		
1SRT	SPECIAL RESPONSE		
1SSP	SPLIT SHIFT		
1STR	STAR TEAM		
1SWR	SWAT TRAINER		
1SWS	SWAT SNIPER		



**EXHIBIT A**  
**WAGE TYPES INCLUDED IN PENSIONABLE WAGE BASE**  
**FY 2026**

CODE	EXHIBIT A TITLE	ACTION	Added Code "X"
1SWT	SWAT TEAM		
1T1C	TECH CERT PAY 1 MEA		
1T2C	TECH CERT PAY 2 MEA		
1T3C	TECH CERT PAY 3 MEA		
1TAC	TACTICAL FLIGHT OFFICER		
1TC1	TECH CERT PAY 1		
1TC2	TECH CERT PAY 2		
1TC3	TECH CERT PAY 3		
1TO3	TREATMENT OPER GRADE 3		
1TO4	TREATMENT OPER GRADE 4		
1TO5	TREATMENT OPER GRADE 5		
1TR3	TREATMENT OPER GRADE 3-%		
1TR4	TREATMENT OPER GRADE 4-%		
1TR5	TREATMENT OPER GRADE 5-%		
1TRC	THERAPEUTIC RECREATION CERT		
1TTP	TELETYPE PAY		
1TWR	TOWER CLIMBING PAY		
1UAV	UNSTAFFED AERIAL VEHICLE		
1WC1	AMERICAN WELDING SOCIETY CERT 1		
1WC2	AMERICAN WELDING SOCIETY CERT 2		
1WC3	AMERICAN WELDING SOCIETY CERT 3		
1WE2	WATER ENVIRON ASSO GRD 2		
1WE3	WATER ENVIRON ASSO GRD 3		
1WE4	WATER ENVIRON ASSO GRD 4		
1WT5	WTO GRADE 5 PAY		
1WWS	WATER/WASTEWATER SAFETY		
1X50	BACK PAY ADJUST	EXCLUDING OT	
1X51	SALARY ORDINACE ADJUSTMENT		
1X52	PAY CORRECTION		
1XAE	RETRO PAY ADJ PENSIONABLE		
1XOC	RETRO OCA		
1XPR	RETRO PROMOTION		
1XRA	RETRO ADDON PAY		
1XRM	RETRO MERIT INC		
1XRP	RETRO PROMOTION	EXCLUDING OT	
1Y30	OVERPAID PARAM ADDON PAY		
1Y31	UNDERPAID PARAM PAYMENT		
8002	MISC ADJUSTMENT PRETAX PENSIONABLE		

**EXHIBIT B**  
**WAGE TYPES NOT INCLUDED IN PENSIONABLE WAGE BASE**  
**FY 2026**

CODE	EXHIBIT B TITLE	ACTION	Added Code "X"
101C	JAN-C MLGE		
101D	JAN-D MLGE		
101F	JAN-FED MLGE		
101P	JAN-PARKING		
102C	FEB-C MLGE		
102D	FEB-D MLGE		
102F	FEB-FED MLGE		
102P	FEB-PARKING		
103C	MAR-C MLGE		
103D	MAR-D MLGE		
103F	MAR-FED MLGE		
103P	MAR-PARKING		
104C	APR-C MLGE		
104D	APR-D MLGE		
104F	APR-FED MLGE		
104P	APR-PARKING		
105C	MAY-C MLGE		
105D	MAY-D MLGE		
105F	MAY-FED MLGE		
105P	MAY-PARKING		
106C	JUN-C MLGE		
106D	JUN-D MLGE		
106F	JUN-FED MLGE		
106P	JUN-PARKING		
107C	JUL-C MLGE		
107D	JUL-D MLGE		
107F	JUL-FED MLGE		
107P	JUL-PARKING		
108C	AUG-C MLGE		
108D	AUG-D MLGE		
108F	AUG-FED MLGE		
108P	AUG-PARKING		
109C	SEP-C MLGE		
109D	SEP-D MLGE		
109F	SEP-FED MLGE		
109P	SEP-PARKING		
110C	OCT-C MLGE		
110D	OCT-D MLGE		
110F	OCT-FED MLGE		
110P	OCT-PARKING		
111C	NOV-C MLGE		
111D	NOV-D MLGE		
111F	NOV-FED MLGE		
111P	NOV-PARKING		
112C	DEC-C MLGE		
112D	DEC-D MLGE		
112F	DEC-FED MLGE		
112P	DEC-PARKING		
1701	PPE CONV STRAIGHT O/T		
1702	PPE CONV O/T PREM		
1703	PPE CONV SPSP MANDATORY		
1704	PPE CONV SPSP VOLUNTARY		
1705	PPE CONV MEDICARE		
1706	PPE CERS OFFSET LEGISLATI		
1707	PPE CERS OFFSET GENERAL		
1708	PPE CERS OFFSET SAFETY		
1709	PPE OFFSET SP SAFETY		
1710	PPE 1981 OFFSET GENERAL		
1711	PPE CERS LEGISLATIVE		
1712	PPE CERS GENERAL		
1713	PPE CERS SAFETY		
1714	PPE CERS SPEC SAFETY		
1715	PPE 1981 RET GENERAL		
18A0	FLSA OVERTIME		
18A1	OT PAY/STRAIGHT		

**EXHIBIT B**  
**WAGE TYPES NOT INCLUDED IN PENSIONABLE WAGE BASE**  
**FY 2026**

CODE	EXHIBIT B TITLE	ACTION	Added Code "X"
18A2	COMP PAY - PREMIUM		
18A3	LIFEGUARD INTERRUPTION		
18A4	SA FLSA OT		
18A5	FLSA CARRYOVER PAY		
18A6	FLSA MANUAL		
18A7	HOLIDAY CREDIT		
18AA	OT PAY/ PREMIUM		
18AH	SA STRT DAY DEPLOYED	FOR NON BENEFITTED	
18CA	CATASTROPHIC DONATION		
18CE	CHILD CARE AL EXCHANGE-DONOR		
18CF	CHILD CARE TERM PAY	Leave-Sharing Plans - Child Care Vacation Exchange: Termination Cash Outs	
18CM	COMPTIME ADDONS FLSA		
18CN	COMPTIME ADDONS NON-FLSA		
18CP	CATASTROPHIC LEAVE PAYOUT	Catastrophic Leave Termination Cash Outs R- 309638	
18DB	ESD DRIVER BONUS PROGRAM		
18DR	ESD DRIVER REFERRAL PROGRAM		
18FP	FIRE HOLIDAY PREMIUM RATE		
18FS	SPECIAL ASSIGNMENT HOURS		
18FT	SPECIAL ASSIGNMENT HOURS		
18H5	H5 GRIEVANCE SETTLEMENT	Personnel Manual Index Code H-5 settlement of wages for Field Representatives in the Public Utilities Department	
18HP	HOLIDAY WORKED		
18L3	LTD REGULAR		
18L5	LTD PERMANENT		
18LA	LTD BENEFIT		
18LD	LTD INDUSTRIAL DISABILITY		
18LH	TOTAL TEMP DISABILITY		
18LI	TOTAL PART DISABILITY		
18LJ	PERM TOTAL DISABILITY		
18LK	PERM PART DISABILITY		
18LZ	TTD ADJUSTMENTS		
18ME	EXTENDED MILITARY LV-2001	Reclassified from pensionable to non- pensionable	
18O1	OT PAY/PREMIUM-1		
18O2	OT PAY/PREMIUM-2		
18O3	OT PAY/PREMIUM-3		
18OH	OCA- HOLIDAY ON DAY OFF		
18PA	PAYPERIOD ADVANCE COLLECT		
18PB	COMPTIME PAYOUT BASE		
18PC	COMPTIME PAYOUT FLSA		
18PF	FIRE 8HR COMP CONV TO PAY		
18PH	HOLIDAY CONVERSION TO PAY		
18PK	TAP PARKING REIMBURSEMENT- LIBRARY		
18PL	PRESIDENT LEAVE		
18PP	PAY-IN-LIEU		
18PQ	TAP PARKING REIMBURSEMENT- CCP		
18PR	TAP PARKING REIMBURSEMENT- PARKADE		
18PT	CYCLE TIME CONV TO PAY		
18R1	FLSA OVERTIME-RR1		
18R2	FLSA OVERTIME-RR2		
18RR	FLSA OVERTIME-RR1		
18SC	SPECIAL ASSIGN NON-MANDATORY		
18SD	SPECIAL ASSIGN TRNG OT MANDATORY		
18SE	SPECIAL ASSIGN STRAIGHT DAY TO SUPPRESS OT		
18SF	SA ST WORKED DEPLOYED	For Standard Hours only	
18SG	SA ST WORKED		
18SH	SA ST OFF OT NON-MAND		
18SI	SA ST OFF OT MANDATORY		
18SJ	SA FIRE HOL OT NON-MAND		
18SK	SA FIRE HOL OT MANDATORY		
18SL	SA STRT DAY DEPLOYED	For Premium Hours only	
18SM	SA DEPLOYED SPEC OPS	For Standard Hours only	

**EXHIBIT B**  
**WAGE TYPES NOT INCLUDED IN PENSIONABLE WAGE BASE**  
**FY 2026**

CODE	EXHIBIT B TITLE	ACTION	Added Code "X"
18SN	SA OT COMP PREMIUM		
18SO	SA SD TO SUPP PREM		
18T1	TERMINATION PAY A/L		
18T2	TERM PAY COMP FLSA		
18T3	TERMINATION SICK LV OLD		
18T4	TERMIN SICK LV OLD 25%		
18T8	TERMIN SICK LV OLD 0%		
18TA	TERM PAY CYCLE TIME		
18TB	TERM PAY FIRE 8HR COMP		
18TC	TERM FIRE HOLIDAY		
18TD	TERM PAY FLOATING HOLIDAY		
18TE	TERM FIRE SHIFT TRADE		
18TF	TERM VOLUNTARY LV PAYBACK		
18TG	SA STRT DAY DEPLOYED	FOR ALL EXCEPT L145	
18TH	TERM NEGOTIATED LV PAYOFF		
18TJ	TERM PAY COMP NON - FLSA		
18XB	SPECIAL ASSIGN STRAIGHT DAY TO SUPPRESS COMP		
18Z8	TTD RETRO		
1AFT	STAFFING UNIT TEMP		
1AHT	FIRE K9 TEMP		
1AOL	AIR OP - TEMP LIFEGUARDS		
1AOT	AIR OP PAY- TEMP 145		
1ART	AIRCRAFT RESCUE FIREFIGHTER-TEMP		
1BIT	BILINGUAL-TEMP POA & L145		
1BLT	BILINGUAL-TEMP - \$1.40/hr		
1CLB	CLASS A/B DR LI MEA/127		
1DTT	DISPATCHER TEMP TRNG		
1EDP	EMERGENCY DUTY PAY		
1EOT	EXPLOSIVE ORD FIRE TEMP		
1ESS	ENG SHIFT DIFF		
1FLS	FLSA MANUAL ADJ		
1HR5	HEAVY RESCUE 5 TEMP		
1HR6	HEAVY RESCUE 6 TEMP		
1HZT	HAZARDOUS MAT SQD TEMP		
1ILP	LATERAL INCENTIVE POA		
1K9A	CANINE CARE		
1LAA	LIGHT AND AIR PAY		
1LPA	LEAD PAINT ABAT		
1LSS	LIBRARY SUNDAY SCHEDULE		
1MCC	MOTORCYCLE CARE		
1MSY	MAST PAY TEMP		
1PMI	MANAGEMENT INCENTIVE POA		
1PMT	PARAMEDIC PREM		
1PRI	RECRUITMENT INCENTIVE POA		
1PTT	PAR TRNING TEMP		
1RRT	RIVER RESCUE 04/16-09/14		
1SBP	STANDBY PAY		
1SCP	SHIFT COMMANDER PAY		
1SDE	SR DATA ENTRY		
1SDT	SAN DRIVER-T		
1SMA	SEWER MAINT PAY		
1UAT	UNSTAFFED AERIAL VEH-TEMP		
1VCT	VECT CONT TECH		
1X01	REGIONAL UNIFORM PD		
1X02	BEACH UNIFORM		
1X03	BIKE PATROL UNIFORM		
1X04	BOAT SAFETY UNIFORM		
1X05	CANINE UNIFORM		
1X06	STAR UNIFORM		
1X07	SWAT UNIFORM		
1X08	ANNUAL UNIFORM		
1X09	US&R UNIFORM		
1X10	FEMALE UNIFORM		
1X11	HARBOR UNIFORM		
1X12	HELICOPTER UNIFORM		

**EXHIBIT B**  
**WAGE TYPES NOT INCLUDED IN PENSIONABLE WAGE BASE**  
**FY 2026**

CODE	EXHIBIT B TITLE	ACTION	Added Code "X"
1X13	HORSE UNIFORM		
1X14	HEAVY RESCUE UNIFORM		
1X15	INITIAL UNIFORM		
1X16	MOTORCYCLE UNIFORM		
1X17	MAST UNIFORM		
1X18	HONOR GUARD UNIFORM	Title change, previously "COLOR GUARD UNIFORM"	
1X19	UNIFORM POA 8+		
1X20	NEIGHBORHOOD POLICING UNIFORM		
1X30	HOMELESS OUTREACH TEAM UNIFORM		
1X53	PAY REDUCTION CORRECTION		
1X60	BID TO GOAL PAY WATER		
1X61	BID TO GOAL PAY		
1X62	PAY FOR PRFM WD		
1X63	PAY 4 PRFM ADM		
1X64	PAY 4 PRFM COLL		
1X65	PAY 4 PRFM ENG		
1X66	PAY 4 PRFM OPER		
1X67	PAY 4 PRFM PGM		
1X68	PAY 4 PRFM SERV		
1X69	PAY 4 PRFM TECH		
1X70	PAY FOR PERFORMANCE		
1X91	BID TO GOAL PAY-REG		
1X92	PAY FOR PERF REG		
1XAD	RETRO PAY ADJ NON-PENSION		
1XFS	FLSA OT SETTLEMENT	Settlements on calculating overtime within the Fair Labor Standards Act (FLSA) R-312916	
1XIR	INTEREST ON RETRO PAY ADJ		
1XMO	RETRO MERIT ADJ OVERTIME		
1XOT	RETRO OCA OT		
1XPA	RETRO OT PAY ADJUSTMENT		
1XPN	PROP B PENALTY PAYMENT		
1XRO	RETRO ADDON OT		
1XRT	RETRO ADDON TD		
1XUN	RETRO UNIFORM		
1Y01	HEALTH INSURANCE REFUND		
1Y02	FBP CASH OPTION- TAXED AT SUPPLEMENTAL RATE		
1Y03	FBP DEP/CHILD CARE PRIOR		
1Y04	FBP DEP/CHILD CARE REIMB		
1Y05	FBP DMV PRIOR FY		
1Y06	FBP D/M/V REIMBURSEMENT		
1Y07	FLEX BENEFIT ADJUSTMENT		
1Y08	FBP ADJUSTMENT TAXABLE		
1Y12	CASH OPTION PAYMENT-TAXED AT REGULAR RATE		
1Y20	MEDICARE REFUND ADJ		
1Y21	ADVANCE EARNED INCOME		
1Y22	NONTAXABLE EARNING ADJ		
1Y32	PARAMEDIC CERT BONUS		
1Y33	PARAMEDIC CERT COST REIMB		
1Y34	NOTARY CERT COST REIMB		
1Y50	CITY VEHICLE		
1Y51	PARKING ADJUST		
1Y52	AUTO ALLOWANCE		
1Y53	MILEAGE ADJ NON-TAXABLE		
1Y54	MILEAGE ADJUSTMENT TAXABLE		
1Y55	OUT OF TOWN MILEAGE TAXABLE		
1Y56	OUT OF TOWN MILEAGE RMB		
1Y57	TAXABLE MILEAGE		
1Y60	CRIME SCENE RESPONSE PAY		
1Y61	DISINTERMENT PAY		
1Y62	POA NEGOTIATED SETTLEMENT		
1Y63	NEGOTIATED LEAVE		
1Y64	VOLUNTARY FURLOUGH OFF PAYBACK		
1Y67	MOVING ALLOWANCE ACCOUNTABLE		
1Y68	MOVING ALLOWANCE		

**EXHIBIT B**  
**WAGE TYPES NOT INCLUDED IN PENSIONABLE WAGE BASE**  
**FY 2026**

CODE	EXHIBIT B TITLE	ACTION	Added Code "X"
1Y70	TRAVEL REIMBURSEMENT		
1Y71	INTOWN MILEAGE		
1Y72	EE RECOGNITION NON TAXABLE		
1Y73	CERT RENEWAL		
1Y74	MEMBERSHIP		
1Y75	VANPOOL		
1Y76	UNIFORM REIMBURSEMENT		
1Y77	PERSONAL DAMAGE		
1Y79	EE REIMB NON TAXABLE		
1Y80	TOOL ALLOWANCE		
1Y81	TUITION REIMBURSEMENT NON TAXABLE		
1Y82	TUITION REIMBURSEMENT TAXABLE		
1Y83	TACTICAL FLIGHT OFFICER (TFO) TUITION		
1Y84	MANDATORY FURLOUGH OFF PAYBACK		
1Y85	DCAA PROF DEVELOPMENT		
1Y89	REWARD/RECOG AR 95.91		
1Y8P	POA STUDENT LOAN REPAYMENT		
1Y8T	TACTICAL FLIGHT OFFICER (TFO) REIMBURSEMENT TAX		
1Y90	EE RECOG TX-GROSS RESULT		
1Y91	CELL PHONE STIPEND-VOICE		
1Y92	CELL PHONE STIPEND- VOICE/DATA		
1Y93	TRAINING IN TOWN (REIMBURSEMENT)		
1Y94	TRAINING OUT OF TOWN (REIMBURSEMENT)		
1Y95	TRAVEL - TRAINING (REIMBURSEMENT)		
1Y98	SD WORKS NOMINAL AWARD		
1Y99	SD WORKS AWARD		
1Y9A	MEALS WITH CITY EES		
1YBX	CSH BONS UNC-Gross Result		
1YEI	EXECUTIVE LIFE INSURANCE		
1YHI	EXECUTIVE HEALTH INSURANCE		
1YPI	PORTABLE LIFE INSURANCE IMPUTED		
1YPQ	EXC PAY PERF-Gross Result		
1YPR	EXCEP MERIT AR 95.91		
1YPY	PAY PERF UNC-Gross Result		
2003	CITY FBP CREDITS		
2013	CITY FBP CREDITS		
2023	CITY FBP CREDITS		
2033	CITY FBP CREDITS		
2043	CITY FBP CREDITS		
2053	CITY FBP CREDITS		
2063	CITY FBP CREDITS		
2073	CITY FBP CREDITS		
2083	CITY FBP CREDITS		
21NH	CITY FBP CREDITS-MED WAIVE		
23NH	CITY FBP CREDITS		
901C	JAN-C MLGE TAXABLE		
901D	JAN-D MLGE TAXABLE		
901F	JAN-F MLGE TAXABLE		
902C	FEB-C MLGE TAXABLE		
902D	FEB-D MLGE TAXABLE		
902F	FEB-F MLGE TAXABLE		
903C	MAR-C MLGE TAXABLE		
903D	MAR-D MLGE TAXABLE		
903F	MAR-F MLGE TAXABLE		
904C	APR-C MLGE TAXABLE		
904D	APR-D MLGE TAXABLE		
904F	APR-F MLGE TAXABLE		
905C	MAY-C MLGE TAXABLE		
905D	MAY-D MLGE TAXABLE		
905F	MAY-F MLGE TAXABLE		
906C	JUN-C MLGE TAXABLE		
906D	JUN-D MLGE TAXABLE		
906F	JUN-F MLGE TAXABLE		
907C	JUL-C MLGE TAXABLE		

**EXHIBIT B**  
**WAGE TYPES NOT INCLUDED IN PENSIONABLE WAGE BASE**  
**FY 2026**

CODE	EXHIBIT B TITLE	ACTION	Added Code "X"
907D	JUL-D MLGE TAXABLE		
907F	JUL-F MLGE TAXABLE		
908C	AUG-C MLGE TAXABLE		
908D	AUG-D MLGE TAXABLE		
908F	AUG-F MLGE TAXABLE		
909C	SEP-C MLGE TAXABLE		
909D	SEP-D MLGE TAXABLE		
909F	SEP-F MLGE TAXABLE		
910C	OCT-C MLGE TAXABLE		
910D	OCT-D MLGE TAXABLE		
910F	OCT-F MLGE TAXABLE		
911C	NOV-C MLGE TAXABLE		
911D	NOV-D MLGE TAXABLE		
911F	NOV-F MLGE TAXABLE		
912C	DEC-C MLGE TAXABLE		
912D	DEC-D MLGE TAXABLE		
912F	DEC-F MLGE TAXABLE		