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**DATE:** October 16, 2019

**TO:** Board of Retirement

**FROM:** Donald C. Kendig, CPA, Retirement Administrator

**Staff Contact:** Doris L. Rentschler, CFP, Assistant Retirement Administrator

**SUBJECT:** Pensionable Pay Policy – APPROVE

**Recommended Action**

1. Approve the draft policy, as written or amended by the board, to return for consideration for adoption at the second read.

**Fiscal and Financial Impacts**

There are no fiscal or financial impacts from this discussion.

**Background**

The Board of Retirement has the sole and exclusive responsibility for determining earnings for the purpose of calculating the final compensation for retiring members. The October 1, 1997 decision of the California Supreme Court in the case of *Ventura County Sheriffs' Association vs. Board of Retirement Ventura County Employees Retirement Association* mandated changes in the method of calculating pension benefits for members by systems governed by County Employees Retirement Law of 1937 (CERL).

In early 1998, FCERA, the Board of Retirement and the County were sued in three-separate, and later consolidated, actions by a class of all retirees, deferred retirees, beneficiaries and employees. On December 15, 2000, the San Francisco Superior Court issued a Judgement approving a revised settlement agreement that sought to resolve all outstanding issues relating to the determination of "compensation earnable," pursuant to section 31461 of CERL.

In 2012, the California Legislature adopted the Public Employees' Pension Reform Act of 2013 (PEPRA), which added the new term Pensionable Compensation for new members enrolled in the system on or after January 1, 2013. Section 31461 of the CERL was also amended at this time to add a list of compensation items that are expressly excluded from Compensation Earnable.

**Discussion**

This policy consolidates past Board of Retirement (“Board”) resolutions concerning pensionable pay into one policy statement and, sets forth procedures for use by FCERA and Employers when adding new pay items. The policy outlines the process and guidelines used to determine if a new pay item is includible in compensation earnable or pensionable compensation.

Because the Board reviewed an initial draft of this policy at the education off-site meeting in October, only significant changes to the prior content are present in a “red-line” format. The draft includes some minor changes that are not shown in “red-line.”

In order to assist the Board with the responsibility for determining earnings for compensation earnable or pensionable compensation, the policy includes are two new forms for the review of new earn code requests – Pay Item Request Form completed by the employer and Pay Item Determination Form completed by FCERA staff. Use of these forms will ensure complete and uniform information regarding a proposed pay is provided to the Board and that proposed codes are reviewed with a consistent methodology based on the CERL and past Board guidance. Exhibits 1 and 2 are the new Pay Item Request and Pay Item Determination forms.

Appendix A to the policy is a complete list of all earn codes by plan sponsors, denoting whether the pay is includible in either Compensation Earnable for legacy members or Pensionable Compensation for PEPRAs members. The list will be updated as needed, by Board amendment, for new pay items.

**Attachments**

1. Draft Pensionable Pay Policy with Appendix and Exhibits

# **FRESNO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION (FCERA) PENSIONABLE PAY POLICY**

## **I. Purpose**

This policy consolidates past Board of Retirement ("Board") resolutions concerning pensionable pay into one policy statement; and, sets forth procedures for use by FCERA and Employers to implement this policy.

Specifically, this policy amends, consolidates, and supersedes the following FCERA resolutions, and any attachments thereto:

- FCERA's December 6, 2006, Resolution regarding *Compensation Earnable*, as amended from time-to-time, including on: August 3, 2011; December 21, 2011; March 20, 2013; May 7, 2017; March 7, 2018; and March 6, 2019.
- FCERA's April 17, 2013, Resolution regarding *Pensionable Compensation*, as amended from time-to-time, including on: May 7, 2017; March 7, 2018; and March 6, 2019.

For purposes of this policy, these Board resolutions, and any amendments, attachments, or documents related thereto, are referred to herein as the "Board's earlier resolutions."

This policy is not intended to limit the Board's statutory authority and responsibility to exclude from "compensation earnable" or "pensionable compensation" any compensation determined by the Board to have been paid to enhance a member's retirement benefit under the system, as set forth in the Government Code.

## **II. Authority**

The Board of Retirement has the sole and exclusive responsibility for determining earnings for the purpose of calculating the final compensation of retiring members, pursuant to Sections 31461, 31462 and 31462.1 of the County Employees Retirement Law of 1937 ("CERL") and Sections 7522 through 7522.74 of the Public Employees' Pension Reform Act of 2013 ("PEPRA").

## **III. Background**

On October 1, 1997, the California Supreme Court's decision in the case of *Ventura County Deputy Sheriffs' Association v. Board of Retirement Ventura County Employees Retirement Association* (1997) 16 Cal. 4th 483 ("Ventura Decision") changed the method by which retirement systems governed by CERL calculate pension benefits for members and their beneficiaries.

Following the *Ventura* Decision, FCERA's practice has been to follow lists of pensionable and non-pensionable earn codes regarding pay items paid by the County of Fresno ("County") and the County Superior Court ("Court"), which were developed in early 1998 and supplemented from time-to-time thereafter. In early 1998, FCERA, the Board of Retirement, and the County

were sued in three-separate, and later consolidated, actions (the “Fresno *Ventura 2* Cases”) by a class of members consisting of all retirees, deferred retirees, beneficiaries, and employees who were at that time members of FCERA (“FCERA Class Members”).

On December 15, 2000, the San Francisco Superior Court issued a judgement in the Fresno *Ventura 2* Cases approving a Revised Settlement Agreement that sought to resolve all outstanding issues relating to the determination of “compensation earnable,” pursuant to Section 31461 of CERL, as between the County, FCERA Class Members, FCERA and the Board (“Settlement Agreement”).

Subsequent to the Court’s approval of the Settlement Agreement, the Board adopted the Board’s earlier resolutions, which both ratified certain prior calculations of compensation earnable made by FCERA and determined compensation earnable pursuant to Section 31461 of CERL and other applicable laws on a prospective basis.

In 2012, the California Legislature adopted PEPPRA, which among other things amended Section 31641 to add a list of compensation items that are expressly excluded from “Compensation Earnable” and added the new term “Pensionable Compensation” to define items of compensation included in the calculation of retirement allowances of new members enrolled in the system on or after January 1, 2013.

#### **IV. Policy**

##### **A. COMPENSATION EARNABLE.**

Compensation Earnable applies to “Legacy Members.” A Legacy Member is a member who was an existing member of FCERA as of January 1, 2013, or who is a member who qualifies for legacy status due to reciprocity with another California retirement system with membership prior to January 1, 2013.

Compensation Earnable, as defined in CERL sections 31461, 31462, and 31462.1, means pay items that are subject to pension contributions and included in the final average compensation used to compute a member’s benefit allowance. Compensation Earnable for Legacy Members shall be calculated by FCERA in accordance with the following guidelines.

##### **1. Elements to be Included in “Compensation Earnable”**

Remuneration earned and received in cash by the employee during the “final compensation period” as defined in Sections 31462 and 31462.1 of the CERL for working the ordinary time required of other employees in the same grade/class shall be included in “compensation earnable,” including but not limited to the following items of compensation, and others substantially similar to them:

- Base Salary and Wages;

- Differential Pay and other additional compensation items paid to employees for special skills or services they provide or special circumstances of their employment;
- Bilingual Premium Pay;
- ~~○ Allowances (paid in cash, not in-kind) that are so closely related to services performed by employees that the allowances must be considered remuneration for services, including uniform, auto, and cell phone allowances; Uniform Allowance (paid in cash, not in-kind);~~
- Educational Incentive ("POST") Pay;
- Longevity Incentive;
- Payoffs of Vacation and Sick Leave and Holiday to the extent earned and (1) not taken as time off, (2) permitted to be cashed-out (pro-rated on a monthly basis) under the applicable MOU, (3) cashed-out prior to separation, (4) not "true overtime," (5) not due to termination, and (6) limited to the amount which may be earned and payable in each 12-month period during the final average salary period;
- Employee Contributions to Deferred Compensation Plan;
- "Overtime" required to be worked that is part of the employee's regular schedule that is ordinarily worked by others in the same grade/class/rate of pay;
- Certain accruals of Compensatory Time, if not excluded as "true overtime" (see definition below), such as accrued briefing comp time and accrued holiday work comp time and to the extent in excess of minimum required reserve);
- Paid leave time used, including vacation, sick, annual or compensatory time, to the extent the leave replaces regular hours/wages;
- Court Transcript Fees and per diems paid to Court Reporters to the extent earned and received prior to separation;
- ~~○ Flexible Benefits to the extent paid in cash to FCERA members; and~~
- Such additional elements as the Board may determine in its discretion in the future.

## 2. Elements to be excluded in "Compensation Earnable"

In accordance with CERL section 31461 and the Board's earlier resolutions, remuneration or other value received by the employee neither earned and paid in cash to the employee, during the final compensation period for working the ordinary time required of other employees in the same grade/class, shall be excluded from "compensation earnable," including but not limited to the following items, and others substantially similar to them:

- Any compensation determined by the Board to have been paid to enhance a member's retirement benefit under the system, which may include compensation that had previously been paid in kind to the member by the employer or paid

directly by the employer to a third party, and which was converted to and received by the member in the form of cash payment;

- Any one-time or ad hoc payment made to the member, but not to all similarly situated members in the member's grade or class;
- Any payment made solely due to termination of the member's employment but is received 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;
- Payments for unused vacation, annual leave, personal leave, sick leave or compensatory time off, however denominated, whether 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;
- Payments for additional services rendered outside of normal working hours;
- 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;
- True Overtime (amounts paid for working in excess of the time required and ordinarily worked by others in the same grade/class);
- Employer Contributions to Deferred Compensation Plan;
- Employer Contributions to Retirement System;
- Employer "Pick-up" of Employee Contributions to Retirement System;
- Flexible Benefits provided in-kind (payments to 3<sup>rd</sup>-party providers or otherwise);
- Terminal Pay;
- Expense Reimbursements;
- In-Kind Advantages (e.g. food, lodging, laundry, fuel);
- Fees, Licenses, Memberships provided to FCERA members by their employers;
- Stand-by and On-Call; and
- Such additional elements as the Board may determine in its discretion in the future.

## **B. PENSIONABLE COMPENSATION.**

Pensionable Compensation applies to "PEPRA Members." A PEPRA Member is an individual who became a member of FCERA for the first time on or after January 1, 2013, and who was not a member of any other public retirement system prior to that date; or a member of another public retirement system prior to that date, but who was not subject to reciprocity under Government Code section 7522.02(c).

Pensionable compensation, as defined in PEPR section 7522.34, means pay items that are subject to pension contributions and included in the final average compensation used to compute a member's benefit allowance.

1. *Elements to be included in "Pensionable Compensation"*

- 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 subject to the limitations in PEPR section 7522.34(c).
- ~~Compensation that has been deferred shall be deemed pensionable compensation when earned rather than when paid.~~

2. *Elements to be excluded from "Pensionable Compensation"*

- Any compensation determined by the Board to have been paid to increase a member's retirement benefit.
- Compensation that had previously been provided in kind to the member by the employer or paid directly by the employer to a third party, which was converted to and received by the member in the form of a cash payment.
- Any one-time or ad hoc payment.
- Severance or any other payment granted or awarded to a member in connection with or in anticipation of separation from employment but received while employed.
- Payments for unused vacation, annual leave, personal leave, sick leave or compensatory time off, however denominated, whether lump sum or otherwise, regardless of when reported or paid.
- Payments for additional services rendered outside of normal working hours.
- Any employer-provided allowance, reimbursement, or payment, including, but not limited to, one made for housing, vehicle, or uniforms.
- Compensation for overtime work, other than as defined in Section 207(k) of Title 29 of the United States Code.
- Employer contributions to deferred compensation or defined contribution plans.
- Any bonus paid in addition to the compensation described in Section III(B)(1) above or PEPR section 7522.34(a).
- Any other form of compensation the Board determines is inconsistent with the requirements of PEPR section 7522.34(a).
- Any other form of compensation the Board determines should not be pensionable compensation.
- Any form of compensation identified that has been agreed to be nonpensionable pursuant to a memorandum of understanding for state employees bound by the memorandum.

## **V. Implementation of Policy**

This policy shall be implemented in accordance with the following procedures:

1. The Retirement Administrator, with advice of legal counsel, is responsible for implementing the Board's policy decisions related to Compensation Earnable and Pensionable Compensation. The Retirement Administrator will keep the Board informed of significant ongoing Compensation Earnable or Pensionable Compensation implementation challenges, as appropriate.
2. Employer plan sponsors ("Employers") are responsible for coding their pay code categories as set forth in the Board's policy determinations attached hereto as **Appendix A**, incorporated herein by reference. Employers must notify FCERA in writing as soon as they become aware of any earn codes that do not conform with **Appendix A** so that FCERA can determine whether or not the underlying pay in question is pensionable pursuant to Board policy.
3. Employers are responsible for notifying FCERA of any proposed new pay items so that FCERA may determine whether or not the pay should be classified as either Compensation Earnable or Pensionable Compensation. To do this, Employers must complete a "Pay Item Request Form," for all new pay items to be considered by the Board. A current copy of that form is included in **Exhibit A**, attached hereto.
4. FCERA will review the proposed new pay item using the guidelines in this policy using the "Pay Item Determination Form, **Exhibit B**, and will present a written recommendation regarding whether the pay should be included or excluded from Compensation Earnable or Pensionable Compensation to the Board at a regularly scheduled Board meeting.
5. FCERA will review employer pay code listings for compliance with established policy as part of staff administrative procedures. FCERA will continue its current practice that includes a detailed pay item review prior to establishing retirement benefits for retiring FCERA members.
6. When reviewing items of compensation, FCERA staff will audit pay items to identify those that may have a primary purpose to enhance retirement benefits, involve the manipulation of compensation by members or Employers to enhance benefits, receipt of ad hoc payments or any other compensation considered to be inconsistent with pension reform legislation provisions or this policy.

## **VI. Policy Review**



This policy identifies items of compensation the Board presently believes are permitted, or required, to be included in, or excluded from, Compensation Eamable and Pensionable Compensation.

The Board reserves the right to revise this policy at any time and to change any of its prior determinations in its own discretion. This policy is not intended to, and does not, create any vested rights in FCERA members related to the past, present, or future determinations set forth herein.

Where this policy conflicts with any prior Board policy directly related to the subject matter hereof, this policy shall prevail unless it is contradicted by then current statute.

The Board shall review this policy at least once every 3 years to ensure that it remains relevant and appropriate. This policy may be amended at any time by a majority of the Board.

## **VII. Policy History**

1. This policy was adopted by the Board on [insert original adoption date].
2. The Board of Retirement reviewed and modified this policy on [insert dates of review and re-adoption].

## **VIII. Secretary's Certificate**

I, Donald Kendig, the duly appointed Secretary of the Fresno County Employees' Retirement Association, hereby certify the adoption of this Policy.

[Date]

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***Date of Action:***

*[insert signature]*

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***By: Retirement Administrator***

## APPENDIX A

				Pensionable WAGE	
Sponsor	Code	Description	Notes	Legacy	PEPRA
COUNTY	00	Leave Payoff Trigger (At Term)		N	N
COUNTY	01	Regular Hours		Y	Y
COUNTY	02	Vacation - Old Annual Leave		Y	N
COUNTY	03	Vacation - New Ann Lv/Ann Lv 2		Y	N
COUNTY	04	Vacation - AL II (TEMP)		Y	N
COUNTY	05	Sick - Old Annual Leave		Y	N
COUNTY	06	Vacation 2002		Y	Y
COUNTY	07	Annual Leave-FDSA Association		Y	Y
COUNTY	08	Job Injury - Old Annual Leave		Y	N
COUNTY	09	Sick-New Ann Lv/Ann Lv 2		Y	N
COUNTY	10	Break Consecutive Days		N	N
COUNTY	11	Voluntary Furlough		Y	Y
COUNTY	12	Job Inj - New Ann Lv/Ann Lv 2		Y	N
COUNTY	13	Sick - Annual Leave II (TEMP)		Y	N
COUNTY	14	Mandatory Furlough		Y	Y
COUNTY	15	Date of on the Job Injury		Y	Y
COUNTY	16	Job Injury - AL II (TEMP)		Y	N
COUNTY	017	Regular Hours - 7/70		Y	N
COUNTY	17	Sick - Prior Sick Leave		Y	N
COUNTY	18	Briefing @ 1 1/2		Y	Y
COUNTY	19	Briefing-Straight Time		Y	Y
COUNTY	20	Job Injury - Prior Sick Leave		Y	N
COUNTY	21	Job Injury - Labor Code 4850		Y	Y
COUNTY	22	Holiday Credit - Paid		Y	Y
COUNTY	23	Holiday Credit Accrued		Y	N
COUNTY	24	Hol Cr Acr (On normal day off)		N	N
COUNTY	25	Holiday Worked - Paid at 1 1/2		N	N
COUNTY	26	Holiday Taken		Y	Y
COUNTY	27	Hours Over Schedule		Y	Y
COUNTY	28	Overtime - Paid at 1 1/2		N	N
COUNTY	29	Overtime - Paid at Double Time		N	N
COUNTY	30	Compensatory Time Accr @ 1 1/2		N	N
COUNTY	31	Compensatory Time Accr @ Dbl		N	N
COUNTY	32	Compensatory Time Taken		Y	N
COUNTY	33	Administrative Time Off		Y	Y
COUNTY	34	Court Appearances (Jury Duty)		Y	Y
COUNTY	35	Military Pay		Y	Y

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Sponsor	Code	Description	Notes	Pensionable WAGE	
				Legacy	PEPRA
COUNTY	36	Bereavement Leave		Y	Y
COUNTY	037	Vac-New Ann Lv/Ann Lv 2 - 7/70		Y	N
COUNTY	37	Dock Time		N	N/A
COUNTY	38	Holiday Worked-Accrued @ 1 1/2		N	N
COUNTY	39	Old Annual Leave Payoff		N	N
COUNTY	40	New Ann Lv/Ann Lv 2 Payoff		N	N
COUNTY	41	AL II Payoff (TEMP)		N	N
COUNTY	42	Holiday Payoff		N	N
COUNTY	43	Compensatory Time Payoff		N	N
COUNTY	44	Training Cash Out-Old Ann Lve		Y	N
COUNTY	45	Training Cash Out-Ann Leave		Y	N
COUNTY	46	Training Cash Out-ALII (TEMP)		N	N
COUNTY	47	Retirement Refund		N	N
COUNTY	48	Briefing Accrued @ 1 1/2		Y	Y
COUNTY	49	Court Sick/Vacation 99 Leave		Y	N
COUNTY	50	Leave Without Pay (< 2 PP)		N	N
COUNTY	51	Administrative Leave With Pay		Y	Y
COUNTY	52	Educational Leave		Y	Y
COUNTY	53	5% Unit 7		Y	Y
COUNTY	54	For Loading Balances Only		N	N
COUNTY	55	Holiday Wrk @ 1.5 subj to RET		Y	N
COUNTY	58	Hol Wrk Accr 1.5 subj to RET		Y	N
COUNTY	58	Shift 12% + OT (TEMP)		N	N
COUNTY	59	Shift 14% + OT (TEMP)		Y	Y
COUNTY	60	Annual Lv Payoff -Gol Hnd Sh		N	N
COUNTY	61	PR Adj - No FICA/Med/SDI/SUI		Y	N
COUNTY	61	PR Adj - No FICA/Med/SDI/SUI		N	N
COUNTY	62	Temporary Office Closure		Y	Y
COUNTY	63	TOC Day Worked		Y	Y
COUNTY	64	Shift 15% (TEMP)		Y	N
COUNTY	64	Shift 15% (TEMP)		N	N
COUNTY	65	Shift 10% + OT (TEMP)		N	N
COUNTY	66	TOC Payback		N	N
COUNTY	67	OJI Therapy BU14		Y	N
COUNTY	68	Adj Payback TOC		N	N
COUNTY	69	Adj Prior Year TOC Payback		N	N
COUNTY	70	Sick from Vacation 2002 Balanc		Y	Y

APPENDIX A

				Pensionable WAGE	
Sponsor	Code	Description	Notes	Legacy	PEPRA
COUNTY	71	Vacation - Time Off Bank		Y	Y
COUNTY	72	Cont Education - U07 (8/80)		Y	N
COUNTY	73	Cont Education - U07 (7/70)		Y	Y
COUNTY	73	Cont Education - U07 (7/70)		N	N
COUNTY	74	Hol Cr Pd (On Normal Day Off)		Y	N
COUNTY	75	Holiday Worked Ovr Sched-Paid		N	N
COUNTY	76	Sick 2002		Y	Y
COUNTY	77	Prior Year TOC Payback		N	N
COUNTY	78	Holiday Worked Ovr Sched-Accru		N	N
COUNTY	79	Payroll Adjustment-No SDI/SUI		N	N
COUNTY	80	Pay Adjustment		N	N
COUNTY	81	Adj OAL For Mandatory Usage		N	N
COUNTY	82	Adj AL For Mandatory Usage		N	N
COUNTY	83	Old Annual Leave Adjusted		N	N
COUNTY	84	Annual Lv/Annual Lv II Adj		N	N
COUNTY	85	Prior Sick Adjustment		N	N
COUNTY	86	Hours to Labor Distribution		N	N
COUNTY	087	Job Injury - Old Annl Lv 7/70		N	N
COUNTY	87	Adjust Compensatory Time		N	N
COUNTY	88	Adjust Holiday Time Balance		N	N
COUNTY	89	Adjust OAL \$ Value		N	N
COUNTY	90	FLSA Overtime		Y	Y
COUNTY	91	Non Taxable Pay Adjustment		N	N
COUNTY	92	FLSA Adjustment		N	N
COUNTY	93	FDSA Annual Lv Bank		N	N
COUNTY	94	Job Injury - Vacation 2002		Y	Y
COUNTY	95	Special Mil Pay		Y	Y
COUNTY	96	Job Injury - Sick Leave 2002		Y	Y
COUNTY	097	Sick-New Ann Lv/Ann Lv 2-7/70		Y	N
COUNTY	100	Annual Leave-Association Bank		Y	Y
COUNTY	101	Annual Leave Bank		N	N
COUNTY	102	Vac 1999 Leave Bank		N	N
COUNTY	114	Unit 14 Annual Leave Bank		N	N
COUNTY	124	Unit 14 Vacation 02 Leave Bank		N	N
COUNTY	127	Job Inj-New An Lv/An Lv 2 7/70		Y	N
COUNTY	164	Adjust Vacation 2002		N	N
COUNTY	165	Sick Leave 2002 Adjustment		N	N

APPENDIX A

				Pensionable WAGE	
Sponsor	Code	Description	Notes	Legacy	PEPRA
COUNTY	177	Sick - Prior Sick Leave 7/70		Y	N
COUNTY	207	Job Injury-Prior Sick Lv 7/70		Y	N
COUNTY	210	OJI Therapy BU1&14		Y	Y
COUNTY	242	Holiday Credit Accrued		N	N
COUNTY	293	FDSA Vac 2002 Lv Bank		N	N
COUNTY	327	Compensatroy Time Taken 7/70		Y	N
COUNTY	347	Court Appearences (Jury) 7/70		Y	N
COUNTY	357	Military Pay 7/70		Y	N
COUNTY	367	Bereavement Leave 7/70		Y	N
COUNTY	440	Annual Leave 2004 Payoff		N	N
COUNTY	482	Adj AL2004 Mandatory Usage		N	N
COUNTY	484	Annual Leave 2004 Adjustment		N	N
COUNTY	514	Unit 14 Banked hours		N	N
COUNTY	517	Administrative Leave With Pay		Y	N
COUNTY	527	Educational Leave 7/70		N	N
COUNTY	553	Vacation - Annual Leave V		Y	Y
COUNTY	559	Sick - Annual Leave V		Y	Y
COUNTY	563	Job Injury - Annual Leave V		Y	Y
COUNTY	627	Temporary Office Closure 7/70		Y	N
COUNTY	637	TOC Day Worked		Y	N
COUNTY	667	TOC Payback 7/70		N	N
COUNTY	737	Cont Education - U07 7/70		N	N
COUNTY	742	Hol Cr Pd (Day Off Ovr 8 hrs)		Y	N
COUNTY	777	Prior Year TOC Payback		N	N
COUNTY	993	FDSA Vac 99 Bank		N	N
COUNTY		S-Shft 2:12% Stf Nrs Trn 9815		Y	Y
COUNTY	70A	770 Annual Leave Adj Code		N	N
COUNTY	70C	770 Comp Time Adjustment		N	N
COUNTY	70O	770 Old Annual Leave Adj		N	N
COUNTY	70P	770 Prior Sick Leave Adjustmnt		N	N
COUNTY	A	A-Shift 3:15% (U07 & JCN 9818)		Y	Y
COUNTY	AA	Employer Provided Vehicle		N	N
COUNTY	AAR	Adjust Mile Reimb 2001(nontax)		N	N
COUNTY	AC	Car Allowance		Y	N
COUNTY	ADJ	Payroll Adj Subject to RET		Y	Y
COUNTY	AE	Uniform Allowance		Y	N
COUNTY	ALD	Annual Leave Donated		N	N

## APPENDIX A

				Pensionable WAGE	
Sponsor	Code	Description	Notes	Legacy	PEPRA
COUNTY	ALR	Annual Leave Received		N	N
COUNTY	AM	95 Mileage Reimburs (Nontax)		N	N
COUNTY	AMT	Mileage Reimbursement(Taxable)		N	N
COUNTY	AN	Mileage reimbursement(Taxable)		N	N
COUNTY	ANT	1999 Mileage Reimburs(Taxable)		N	N
COUNTY	AO	1996 Nontaxable Mileage		N	N
COUNTY	AOT	1996 Taxable Mileage		N	N
COUNTY	AP	1996 Taxable Mileage		N	N
COUNTY	AQ	Mileage Reimb 1994 (Nontax)		N	N
COUNTY	AQT	Mileage Reimb 7/1/96 (Taxable)		N	N
COUNTY	AR	Mileage Reimb 1994 (Taxable)		N	N
COUNTY	ART	Mileage Reimb 1/1/97(Taxable)		N	N
COUNTY	AS	Shirt Allowance (\$40)		Y	N
COUNTY	AT1	Adjust Taxes for AL Buybacks		N	N
COUNTY	AT2	Adjust Spec Accumulator: BUY		N	N
COUNTY	ATB	Adj Tx: Wrkrs Cmp AL Buybacks		N	N
COUNTY	AV	Shirt Allowance (\$60)		Y	N
COUNTY	B	B - Basic Night 8% Shift		Y	N
COUNTY	BA	Stand-by \$20/Unit		N	N
COUNTY	BAA	Stand-by \$20/Unit		N1	N
COUNTY	BB	On Call (Unit 43) (1 hr pay/phone contact by Mgr)		N	N
COUNTY	BC	Standby Pay \$20/Unit		N	N
COUNTY	BD	Stand-by \$15/Unit (Units 6&29)		N	N
COUNTY	BE	Stand-by \$2.50/Hr (Units12&39)		N	N
COUNTY	BF	Stand-by - 25% (Unit 43)		N	N
COUNTY	BG	Stand-by - 37 1/2% (Unit 43)		N	N
COUNTY	BH	Stand-by - 50% (Unit 43)		N	N
COUNTY	BI	Stand-by - \$40/shift (Unit 19)		N1	N
COUNTY	BL	Bilingual Pay - Courts		Y	N
COUNTY	BL	Bilingual Pay - Courts		N	N
COUNTY	BLS	Bilingual Pay - \$50 per pay period		Y	N
COUNTY	BP	Bilingual Pay		Y	N
COUNTY	BP	Bilingual Pay		N	N
COUNTY	BPP	Bilingual Pay - \$50 prorated		Y	N
COUNTY	BR	Emergency Stand-by(Ovr 1/2 Hr)		N	N
COUNTY	BS	Court Stand-by 37 1/2% of Hrly		N	N
COUNTY	BSA	Court Stand-by 25% of Hrly (Units 1, 14, 35, UNR)		N1	N

## APPENDIX A

				Pensionable WAGE	
Sponsor	Code	Description	Notes	Legacy	PEPRA
COUNTY	BSC	Blue Shield Prem Credit		N	N
COUNTY	BT	Training Officer hrly rate \$75		Y	N
COUNTY	BT	Stand-by \$7.50/Unit		N	N
COUNTY	BU	Report Pay (Unit 7)		Y	N
COUNTY	BUY	Annual Leave Buyback		N	N
COUNTY	C	C-NonCert Tsted 9900 1/2dayRt		Y	N
COUNTY	C02	Cell Phone Voice, Regular Volume \$11.54 pp		Y	N
COUNTY	CA	Call Back (Comp Time Accrual)		N	N
COUNTY	CB	Call Back (Minimum 4 Hours)		N	N
COUNTY	CBH	Call Back Work From Home		N	N
COUNTY	CC	Call Back (Minimum 2 Hours)		N	N
COUNTY	CC7	Call Back (Min 2 Hours) 7/70		N	N
COUNTY	CD	Call Back (Minimum 3 Hours)		N	N
COUNTY	CE	Call Back (Minimum 2 Hours)U43		N	N
COUNTY	CF	Call Back (Over Minimum) U43		N	N
COUNTY	CG	Call Back (Comp Accru)U43 Min		N	N
COUNTY	CH	Call Back (Comp Acc)U43 Ov Min		N	N
COUNTY	CHP	Chief Helicopter Pilot Dif.		Y	N
COUNTY	CI	Court Interpreter Travel Pay		Y	N
COUNTY	CIA	Commerical Inspector Certificate (1) - 1.25%		Y	N
COUNTY	CIB	Commerical Inspector Certificate (2) - 2.5%		Y	N
COUNTY	CIC	Commerical Inspector Certificate (3) - 3.75%		Y	N
COUNTY	CID	Commerical Inspector Certificate (4) - 5.0%		Y	N
COUNTY	CJ	Court Interpreter Premium		Y	N
COUNTY	CJ	Court Interpreter Premium		N	N
COUNTY	CK	Court Interpreter Excess \$25		Y	N
COUNTY	CK	Court Interpreter Excess \$25		N	N
COUNTY	CL	Court Interpreter 1/2 day rate		Y	N
COUNTY	CL	Court Interpreter 1/2 day rate		N	N
COUNTY	CM	Call Back (Minimum 2 Hours)U07		N	N
COUNTY	CM7	Call Back (Min 2 Hrs)U07 7/70		N	N
COUNTY	CN	Call Back (Over Minimum) U07		N	N
COUNTY	CN7	Call Back (Over Min) U07 7/70		N	N
COUNTY	CO	Call Back (Over Minimum)		N	N
COUNTY	CO7	Call Back (Over Minimum) 7/70		N	N
COUNTY	CP	Commendable Performance Allow		Y	N
COUNTY	CS	CPS - 5% (Unit 03 and 36)		Y	N

## APPENDIX A

				Pensionable WAGE	
Sponsor	Code	Description	Notes	Legacy	PEPRA
COUNTY	CS	CPS - 5% (Unit 03 and 36)		N	N
COUNTY	CSS	5% Additional Pay (Select JCNs		Y	N
COUNTY	CSS	5% Additional Pay (Select JCNs		N	N
COUNTY	CT	Court Transcriber Pay		Y	N
COUNTY	CU	Court 1% Differential (U15)		Y	N
COUNTY	CU	Court 1% Differential (U15)		N	N
COUNTY	CV	Court 2% Differential (U15)		Y	N
COUNTY	CV	Court 2% Differential (U15)		N	N
COUNTY	CW	Court 5% Differential (U15)		Y	N
COUNTY	CW	Court 5% Differential (U15)		N	N
COUNTY	D	D-Shft 3:14% Per Diem Nrs:9816		Y	N
COUNTY	DA	Dictation Allowance		Y	N
COUNTY	DAC	Admin Duty Differential - Ag		Y	N
COUNTY	DB	Performance Pay		Y	N
COUNTY	DC	Physician Clinic -Day \$26/Hr		Y	N
COUNTY	DD	Detention Facility Allow (Min)		Y	Y
COUNTY	DF	Acute Psych Facility Allowance		Y	Y
COUNTY	DG	Ld Sup Pay- For Balances only		N	N
COUNTY	DH	Health Lead Worker		Y	Y
COUNTY	DHA	Detention Facility over 4hrs \$40 (Unit 39)		Y	Y
COUNTY	DI	Chief Resident		Y	N
COUNTY	DJ	Judges Compensation (\$100/day)		Y	N
COUNTY	DK	Resident Phys Clinic Pay-Nghts		Y	Y
COUNTY	DL	Court Pay (Min 4 hours)		Y	N
COUNTY	DL	Court Pay (Min 4 hours)		Y	N
COUNTY	DLA	Court Pay (Min 2 hours) (Units 1,14, 35, and UNR)		Y	N
COUNTY	DM	Management Lead Worker		Y	Y
COUNTY	DMA	Lead Workers-max 23.08 per PP (Unit 10 and JCN 1760)		Y	N
COUNTY	DMB	Facilities less than 4 hrs \$40 (Unit 39)		Y	Y
COUNTY	DMM	Lead Workers		Y	N
COUNTY	DN	Charge Nurse		Y	N
COUNTY	DO	Psych Additional Compensation		Y	N
COUNTY	DP	Psych Addtl Comp (Criminal)		Y	N
COUNTY	DR	Resident Phys Clinic Pay-Day		Y	N
COUNTY	DS	Supervisor Duties (\$75/unit)		Y	N
COUNTY	DT	DA Supervisor Duty (\$242/unit)		Y	N
COUNTY	DU	Detention Fac Allow (Ov Min)		Y	Y



## APPENDIX A

				Pensionable WAGE	
Sponsor	Code	Description	Notes	Legacy	PEPRA
COUNTY	DV	Acute Psych In-Patient Allow		Y	Y
COUNTY	DW	Res Phys Clinic - Hol & Wknds		Y	N
COUNTY	DX	Res Phys Clinic - Ngt & Wknds		Y	N
COUNTY	DY	Court Pay Accrual (Min 4 Hrs)		N	N
COUNTY	DYA	Court Pay Accrual (Min 2 Hrs) (Units 1, 14, 35, UNR)		N	N
COUNTY	DZ	Commun Dsptrchr Training Allow		Y	N
COUNTY	E	B - Basic Night 8% Shift		Y	Y
COUNTY	EA	RN Apprenticeship Program-5%		Y	N
COUNTY	EE	Emergency Room Dif (Over Min)		Y	Y
COUNTY	EF	Emergency Room Dif ( Min)		Y	Y
COUNTY	EN	On-Call (Weeknights)		Y	N
COUNTY	EO	Expense Remuneration		Y	N
COUNTY	EP	Extra Pay - Res Phys		Y	N
COUNTY	EW	On-Call (Weekends)		Y	N
COUNTY	F	F-5pm to 7am @ Certain Loc 12%		Y	N
COUNTY	FP	Senior Forensic Pathologists		Y	N
COUNTY	GA	Board Member Asstnt-Xtr Duties		Y	N
COUNTY	HPS	Helicopter Pilots Differential		Y	N
COUNTY	I	I - CertCrtInterp 1/2day 9902		Y	N
COUNTY	IBY	Annual Leave 2004 Buyback		N	N
COUNTY	J	J - CourtCertInter1/2day9903		Y	N
COUNTY	LA	Professional Lic Incentive(5%)		Y	N
COUNTY	LAA	Professional License Incentive (2.5%) (Unit 19)		Y	N
COUNTY	LAB	Professional License Incentive (4%) (Unit 42)		Y	N
COUNTY	LB	Low Bed Driver Assignment		Y	N
COUNTY	LHD	Annual Leave 2004 Donated		N	N
COUNTY	LHR	Annual Leave 2004 Received		N	N
COUNTY	LI	Court Interpreter (5%)		Y	N
COUNTY	LL	Crim & Fam Law Spec (5%)		Y	N
COUNTY	LLB	Criminal & Family Law Specialists Incentive (3.5%)		Y	N
COUNTY	LP	Professional Certif (\$50)		Y	N
COUNTY	LR	Repiratory Therapist Lic (5%)		Y	N
COUNTY	M	M ->=5Hrs Mid-7am(Location)14%		Y	N
COUNTY	ME	Doctors Meal Allowance		N	N
COUNTY	MF	MICN Cert (Full Time)		Y	N
COUNTY	MP	MICN Cert (Part Time)		Y	N
COUNTY	MT	Performance Pay - Med Trnscrbr		Y	N

## APPENDIX A

				Pensionable WAGE	
Sponsor	Code	Description	Notes	Legacy	PEPRA
COUNTY	MTO	Mandatory Over time		N	N
COUNTY	N/A	Filler EC For HOL on Pay Group		N	N
COUNTY	NC	National Certification (F/T)		Y	N
COUNTY	NH	National Certification (P/T)		Y	N
COUNTY	OA	On Call RN's(1/2 Hrly Rate)		N1	N
COUNTY	OA7	On Call RN's(1/2 Hrly Rt) 7/70		N1	N
COUNTY	OD	Off-Duty Phone Calls		N	N
COUNTY	OE	On Call RN's(45% Hrly Rate)		N1	N
COUNTY	OE7	On Call RN's(45% Hrly Rt) 7/70		N1	N
COUNTY	OLD	Old Leave Donated		N	N
COUNTY	OLR	Old Leave Received		N	N
COUNTY	ON	Orthopedic Surgeons - Wknght		Y	N
COUNTY	OP	On Call Public Administrator		N1	N
COUNTY	OT	Out-Of-Town Expenses		Y	N
COUNTY	OVP	Arrears Bal Creat.-Rev/Adjs		N	N
COUNTY	OW	Orthopedic Surgeons - Wknd		Y	N
COUNTY	P	P-Shft 2:10% (U07, 9818, 9816)		Y	N
COUNTY	PA	Post Certificaties (5%)		Y	N
COUNTY	PAN	POST Certificate 5% Non-Tax		Y	N
COUNTY	PB	Post Certificaties (2 1/2%)		Y	N
COUNTY	PBN	POST Certif (2 1/2%) Non-Tax		Y	N
COUNTY	PC	Critical Care Cert (F/T)		Y	N
COUNTY	PCB	Psych Over Shift Call Back		N	N
COUNTY	PCE	Psych Over Shift Week Ends		N	N
COUNTY	PCN	Psych Over Shift Week Nights		N	N
COUNTY	PD	Management POST Certif (5%) U35		Y	N
COUNTY	PDN	Management POST Certif (5%) Non-Taxable		Y	N
COUNTY	PF	Post Advanced Certif (Flat)		Y	N
COUNTY	PG	Post Intermediate Certificate		Y	N
COUNTY	PH	Critical Care Cert (PT)		Y	N
COUNTY	PJ	Correction Off Ed Incent (5%)		Y	N
COUNTY	PJA	Correction Off Ed Incent (2.5%)		Y	N
COUNTY	PJB	Corr Off Ed Incen(2.5%)Non-Tax		Y	N
COUNTY	PJN	Corr Off Ed Incen(5%)Non-Tax		Y	N
COUNTY	PK	Corrctn Off Ed Incent (2 1/2%)		Y	N
COUNTY	PKA	Corrctn Off Ed Incent (1.25%)		Y	N
COUNTY	PKB	Corr Off Ed In (1.25%)Non-Tax		Y	N

## APPENDIX A

				Pensionable WAGE	
Sponsor	Code	Description	Notes	Legacy	PEPRA
COUNTY	PKN	Corr Off Ed In (2 1/2%)Non-Tax		Y	N
COUNTY	PL	Cor Off Ed Incent (Flat 1900)		Y	N
COUNTY	PM	Cor Off Ed Incent (Flat 1500)		Y	N
COUNTY	PP	Performance Pay		Y	N
COUNTY	PQ	Physical Therapist I Pay		Y	N
COUNTY	PR	Physical Therapist II Pay		Y	N
COUNTY	PS	Physical Therapist III Pay		Y	N
COUNTY	PWE	Psych Over Shift Wk Ends \$520		N	N
COUNTY	PWN	Psych over Shift Wk Night \$225		N	N
COUNTY	RND	Rounding Correction Flag		N	N
COUNTY	RO	Reserve Officer Pay		N	N
COUNTY	RPY	Repayment		N	N
COUNTY	RS	Special Guard Pay		Y	N
COUNTY	RT	Radiologic Technologist		Y	N
COUNTY	SB	Shift B - 8% (TEMP)		Y	Y
COUNTY	SBB	Sick Leave 2002 BuyBack (OJI)		N	N
COUNTY	SBY	Sick Leave99 Buyback (OJI)		N	N
COUNTY	SG	Shift B (OT @ 1.0)- 8% (TEMP)		N	N
COUNTY	SH	Shift B (OT @ 1.5)- 8% (TEMP)		N	N
COUNTY	SI	Shift B (OT @ 2.0)- 8% (TEMP)		N	N
COUNTY	SKD	Sick Leave 2002 Donated		N	N
COUNTY	SKR	Sick Leave 2002 Received		N	N
COUNTY	SLD	Sick Leave 99 Donated		N	N
COUNTY	SLR	Sick Leave 99 Received		N	N
COUNTY	SM	Senior Mgt. Perf. Incentive		Y	N
COUNTY	SQ	State Rate Mileage Reimburse		N	N
COUNTY	SR	State Rate Mileage Reimburs		N	N
COUNTY	ST	Personal State Rt Mile-Taxable		N	N
COUNTY	SX	Staff Nurse I Pay		Y	N
COUNTY	SY	Staff Nurse II Pay		Y	N
COUNTY	SZ	Staff Nurse III Pay		Y	N
COUNTY	T	T-Shft 3:14% Stf Nrs Trn 9815		Y	Y
COUNTY	TAJ	Time Off Bank Adjustment		N	N
COUNTY	TBY	Time Off Bank Buyback		N	N
COUNTY	TFO	Tactical Flight Officer - \$100 per pay period		Y	N
COUNTY	THD	Time Off Bank Donated		N	N
COUNTY	TO	Training Officer		Y	N

## APPENDIX A

				Pensionable WAGE	
Sponsor	Code	Description	Notes	Legacy	PEPRA
COUNTY	TOA	Training Officer (2.5%)		Y	N
COUNTY	TOC	TOC Hours Bought		N	N
COUNTY	TPB	TOC Payback		N	N
COUNTY	TPO	TOC Payoff		N	N
COUNTY	TPY	Prior Year TOC Payoff		N	N
COUNTY	TXA	LC4850 TAX ADJUSTMENT		N	N
COUNTY	U	U-NonCertCrtInterp1/2day 9901		Y	N
COUNTY	UA	10% Regional/Multi-County duty		Y	N
COUNTY	UA	10% Regional/Multi-County duty		N	N
COUNTY	VAD	Vacation 99 Donated		N	N
COUNTY	VBB	Vacation 2002 Buyback (OJI)		N	N
COUNTY	VBY	Vacation99 Buyback (OJI)		N	N
COUNTY	VCD	Vacation 2002 Donated		N	N
COUNTY	WC	Watch Commander		Y	N
COUNTY	WK	5% Differential (U07 only)		Y	N
COUNTY	WK	5% Differential (U07 only)		N	N
COUNTY	XDP	Domestic Partner Excess		N	N
COUNTY	XDX	Courts Domestic Partner Excess		N	N
COUNTY	XSH	Excess Benefit Dollars		Y	N
COURT	9	SICK	SICK	Y	Y
COURT	11	FURLOUGH NOPAY	FURUP	Y	Y
COURT	12	OJI ANNUAL LV	OJIAL	Y	Y
COURT	15	OJI DATE INJURY	OTJDOI	Y	Y
COURT	22	HOLIDAY PAID	HOL	Y	Y
COURT	25	W/HOLIDAY 1.5X	W/HOL	N	N
COURT	27	OVR SCHED HRS	OVRSCH	Y	Y
COURT	28	OVERTIME PAID 1 1/2	OBSOLETE - COUNTY CODE	N	N
COURT	29	DOUBLE TIME	DBLTME	N	N
COURT	30	COMP ACCRUAL	COMPAC	N	N
COURT	32	COMP TAKEN	COMPTK	Y	Y
COURT	33	ADMINP SCSUM	ADMTIM - paid at discretion of CEO in lieu of Comp Time	Y	Y
COURT	34	JURY DUTY	JURY	Y	Y
COURT	36	BEREAVEMENT	BEREAV	Y	Y
COURT	37	UNPAID TIME	UNPAID - comparable to county "dock time"	N	N
COURT	40	PTO PAYOFF	PTO PY	N	N
COURT	43	COMP PAYOFF	COMPPO	N	N
COURT	45	A/L CASHOUT	AL C/O	Y	N

APPENDIX A

				Pensionable WAGE	
Sponsor	Code	Description	Notes	Legacy	PEPRA
COURT	46	A/L CASHOUT	AL-NR OBSOLETE	N	N
COURT	49	CR SICK	CRSICK	Y	Y
COURT	50	LVE W/O PAY	LWOP	Y	Y
COURT	51	ADMIN LEAVE	ADMLVE	Y	Y
COURT	62	FURLOUGH PAID	MFLPD	Y	Y
COURT	66	FURLOUGH PAYBK	MFLPB	N	N
COURT	68	FURLOUGH ADJ	MF ADJ	N	N
COURT	69	FURLOUGH PY/AD	MFPYAD	N	N
COURT	74	PT HOLIDAY PAY	PT HOL	Y	Y
COURT	77	FURLOUGH PY/PB	MFPYBK	N	N
COURT	80	PAY ADJUST	ADJNR	N	N
COURT	AC	CAR ALLOWANCE	CARALL	Y	N
COURT	ADJ	PAY ADJ-RET	ADJRET	Y	Y
COURT	AEU	EXCESS A/L	EXC AL - NO LONGER USED	N	N
COURT	ALD	CATASTROPIC	CATDO	N	N
COURT	ALR	CATASTROPHIC RV	CATRCD	N	N
COURT	APN	CT APPREC NON	CT APN	N	N
COURT	APP	COURT APPRECIAT	CT APP	Y	N
COURT	AR	ACCRUAL RATE	ACCRTE	N	N
COURT	ASC	SVC CRDT >400	SVCCRD	N	N
COURT	ATB	WC TAX ADJUST	WCTXAD	N	N
COURT	AWP	ABSENCE W/PAY	AWOL	Y	Y
COURT	BL	BILINGUAL PAY	BLPAY	Y	N
COURT	BUY	OJI BUYBACK	OJI BB	N	N
COURT	CI	INTP TRAVEL PAY	INT TR	Y	N
COURT	CJ	INTP PREMIUM	INT PR	Y	N
COURT	CT AUG	COURT AUGMENTATION	DISCRETIONARY BONUS	Y	N
COURT	CK	INTP EXCESS	INT EX	N	N
COURT	CLT	CAT./COMP TKN	CATLVE	N	N
COURT	CT	TRANSCRIPT PAY	TRNPAY	Y	N
COURT	CU	1% TIER 1 DIFF	DIFF1%	Y	N
COURT	CUO	1% OT DIFF	OTDIF1	N	N
COURT	CV	3% TIER 2 DIFF	DIFF3%	Y	N
COURT	CVO	3% OT DIFF	OTDIF3	N	N
COURT	CX	6.5% NAT'L DIFF	DIF6.5	Y	N
COURT	CXO	6.5% OT DIFF	OTDIF6	N	N
COURT	DIE	DEN IMPUTE INC	DENINC	N	N

APPENDIX A

				Pensionable WAGE	
Sponsor	Code	Description	Notes	Legacy	PEPRA
COURT	DMM	LEAD WRKR PAY	LEADPY	N	N
COURT	IFT	INTERPRET FT	INT FT	Y	Y
COURT	IHT	INTERPRET HT	INT HT	Y	Y
COURT	ILP	INTP LANG PAY	INTLPD	Y	N
COURT	INC	INCENTIVE	INCENT	N	N
COURT	MFL	PAID COMP DEF	COMDEF	N	N
COURT	MIE	MED IMPUTE INC	MEDINC	N	N
COURT	OT	OVERTIME	O/T	N	N
COURT	PDO	PERSONAL DAY	PERDAY	Y	Y
COURT	PHO	PERSNL HOLIDAY	PHOL - IF EE WORKS BOTH XMAS	Y	N
COURT	PSL	PD SICK LEAVE	PDSICK	N	N
COURT	RAD	RETIRE CONTRIBU	RETIRE	N	N
COURT	RG	REGULAR	REG	Y	Y
COURT	RSD	RED STAFF DAY	RD ST	Y	Y
COURT	SCH	SCHOOL VISIT	SCHVIS	Y	Y
COURT	SDI	INTEGRATION	INTE - NO LONGER USED	N	N
COURT	SME	SME PAY	SMEPAY	Y	N
COURT	SUR	UNION RELEASE	UNION	Y	Y
COURT	VFA	VOL FUR ADJ	VF ADJ	N	N
COURT	VFB	VOL FUR. PYBK	VFPB	N	N
COURT	VFP	VOL FUR. PAID	VFLPD	Y	Y
COURT	VIE	VIS IMPUTE INC	VISINC	N	N
COURT	VRI	STIPEND 25%	STIPEN	Y	N
COURT	WKS	WORKING SUSP	WKGSUP	Y	Y
COURT	XDX	DOM PT EXCESS	DP EXC - CODE NO LONGER USE	N	N
FMAAA	01	Regular Hours		Y	Y
FMAAA	02	Overtime paid 1 1/2		N	N
FMAAA	03	Vacation (taken)	Old A/L hired prior to 10/19/2000	Y	N/A
FMAAA	04	Vacation (taken)	New A/L hired on or after 10/19/2000	Y	Y
FMAAA	05	Vacation Buyout (every 5 yrs)	*Allowed by ER once every 5 years. Eligible for Tier I & II, but limited to	Y*	N
FMAAA	06	Vacation Pay Off - upon termination		N	N
FMAAA	07	Sick leave (taken ) Self		Y	Y
FMAAA	08	Sick Leave (taken Family		Y	Y
FMAAA	09	Holiday (paid, not worked)		Y	Y
FMAAA	10	Jury Duty		Y	Y
FMAAA	11	Bereavement Leave (taken)		Y	Y
FMAAA	12	Job Injury - annual leave		Y	Y

## APPENDIX A

				Pensionable WAGE	
Sponsor	Code	Description	Notes	Legacy	PEPRA
FMAAA	13	Job Injury - day of injury only		Y	Y
FMAAA	14	Compensatory Time accrued at 1 1/2		N	N
FMAAA	15	Compensatory Time payoff		N	N
FMAAA	16	Military Pay	No longer in use	N	N
FMAAA	17	Dock time		N	N
FMAAA	18	Administrative Leave w/ Pay pending investigation		Y	Y
FMAAA	19	Continuing Education Credits		Y	Y
FMAAA	20	Merit - Salary Increase (reg pay used for tracking changes)		Y	Y
FMAAA	21	Merit - One-time payment		Y	N



## PAY ITEM REQUEST FORM

### IMPORTANT INFORMATION REGARDING PAY CODES:

Submit this request form for review and approval of new codes or changes to existing pay codes **at least 30-days prior to the time of implementation of the code**. **FCERA encourages plan sponsors to submit proposed pay items for a recommendation prior to inclusion in MOUs or contracts.** Final determination is made by the FCERA Board and may not align with staff's recommendation.

Return the completed form to: [FCERA@FresnoCountyCA.gov](mailto:FCERA@FresnoCountyCA.gov) or Fax: (559) 457-0318

Use a separate form for each code

<b>SECTION 1:</b>	<b>GENERAL INFORMATION</b>			
Plan Sponsor Name	Plan Sponsor Representative	Contact Number	Date	
<b>SECTION 2:</b>	<b>PAY CODE &amp; EFFECTIVE DATES</b>			
Pay Code ID	Pay Code Description (Title)	Pay Period Effective	Begin Date	End Date
<b>SECTION 3:</b>	<b>PAY CODE DESCRIPTION AND ELIGIBILITY</b>			
<b>MOU REFERENCE MATERIAL &amp; INFORMATION (if applicable)</b>				
Name of the governing MOU/Contract		Term of MOU/Contract	Date of Adoption	MOU Page Number(s)
<b>NOTE: Please attach a copy of the applicable MOU article, section, and page(s), amendment and/or "side letter" (Do not provide copy of entire MOU)</b>				
1. Please provide a full description of the pay item.				
2. List all job classification(s) eligible for this pay item.				
3. Indicate if all members or employees in the job classification(s) listed above are eligible to receive this pay item.	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>	
4. Indicate how this pay item is calculated.	Fixed Amount <input type="checkbox"/>	% of Base Pay <input type="checkbox"/>	N/A <input type="checkbox"/>	
5. Is the pay item for work performed outside of regular working hours (i.e. payment for work or services performed outside of employee's regular shift or 40-hour work week)?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>	
6. Is the pay item a bonus?	YES <input type="checkbox"/>	NO <input type="checkbox"/>	N/A <input type="checkbox"/>	



## Pay Item Request Form

7. Is the pay item paid one-time or ad hoc?	<b>YES</b> <input type="checkbox"/>	<b>NO</b> <input type="checkbox"/>	<b>N/A</b> <input type="checkbox"/>
8. Is the pay item an allowance* (i.e. car allowance, uniform allowance, cell phone allowance)? *allowance does not require the employee incur any expense.	<b>YES</b> <input type="checkbox"/>	<b>NO</b> <input type="checkbox"/>	<b>N/A</b> <input type="checkbox"/>
a. Does the pay item relate to a requirement of the position? i.e. a uniform is required for a position, therefore the uniform allowance relates to a requirement of the position. A parking allowance is not required for a position. Therefore a parking allowance does not relate to a requirement of the position.	<b>YES</b> <input type="checkbox"/>	<b>NO</b> <input type="checkbox"/>	<b>N/A</b> <input type="checkbox"/>
9. Is the pay item a reimbursement?	<b>YES</b> <input type="checkbox"/>	<b>NO</b> <input type="checkbox"/>	<b>N/A</b> <input type="checkbox"/>
10. Is the pay item for deferred compensation?	<b>YES</b> <input type="checkbox"/>	<b>NO</b> <input type="checkbox"/>	<b>N/A</b> <input type="checkbox"/>
11. Is the payment for accrued unused Leave/Vacation Payout, earned and payable within 12-month period?	<b>YES</b> <input type="checkbox"/>	<b>NO</b> <input type="checkbox"/>	<b>N/A</b> <input type="checkbox"/>
12. Is the payment for 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 or employee?	<b>YES</b> <input type="checkbox"/>	<b>NO</b> <input type="checkbox"/>	<b>N/A</b> <input type="checkbox"/>
13. Is the payment severance or other payment in connection with or in anticipation of a separation or termination from employment?	<b>YES</b> <input type="checkbox"/>	<b>NO</b> <input type="checkbox"/>	<b>N/A</b> <input type="checkbox"/>
14. If terminal pay, pay is earned and payable within 12-month period?	<b>YES</b> <input type="checkbox"/>	<b>NO</b> <input type="checkbox"/>	<b>N/A</b> <input type="checkbox"/>
a. What is the basis of eligibility for the pay item (i.e. certification of completion)?			
15. In what publicly available salary schedule is the pay item listed or described? (Please provide the title and location of the document)			



## PAY ITEM DETERMINATION FORM

**Sponsor:** \_\_\_\_\_ **Earn Code:** \_\_\_\_\_ **Description:** \_\_\_\_\_

PEPRA PENSIONABLE COMPENSATION CRITERIA – PER GC SECTION 7522.34(a) Tier V		Qualifier	YES	NO	N/A
1.	Normal Monthly Rate of Pay or Base Pay:	YES	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.	Payable to Similarly Situated:	YES	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.	In Public Pay Schedule:	YES	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.	Earned for Normal Working Hours:	YES	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.	Allowance, Reimbursement or Previously Paid In-Kind:	NO	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.	Bonus, one-time ad hoc payment:	NO	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7.	Severance or Terminal Pay:	NO	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8.	Overtime other than Section 207(k) time:	NO	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9.	Payment for any Unused Leave:	NO	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10.	Employer contribution to deferred comp:	NO	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>PEPRA Pensionable Compensation?</b>		YES <input type="checkbox"/>		NO <input type="checkbox"/>	
<b>Notes &amp; Comments Regarding Decisions</b>					

COMPENSATION EARNABLE CRITERIA – PER GC SECTION 31461 Legacy Tiers I-IV		Qualifier	YES	NO	N/A
1.	Compensation based on average # of days ordinarily worked persons in the same grade or class	YES	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.	Compensation <i>NOT</i> based on average # of days ordinarily worked	NO	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.	One-Time or Ad Hoc Payment Paid to <i>All Similarly Situated</i>	YES	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.	Leave/Vacation In-Service Payout Earned & Payable in 12 Month Period	YES	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.	Terminal Pay	NO	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.	Compensation Previously Paid In Kind & Now as Cash	NO	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7.	Payment for Services Rendered Outside Normal Working Hours	NO	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Compensation Earnable?</b>		YES <input type="checkbox"/>		NO <input type="checkbox"/>	
<b>Notes &amp; Comments Regarding Decisions</b>					

STAFF RECOMMENDATION				
Applicable Plans	Pensionable	Used in FAS	Prorated in FAS	Additional Notes:
<b>PEPRA</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>LEGACY</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>BY:</b>		<b>DATE:</b>		

BOARD ACTION				
BOARD MEETING DATE:				
Applicable Plans	Pensionable	Used in FAS	Prorated in FAS	Additional Notes:
<b>PEPRA</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>LEGACY</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	