

Contribution Impacts on Pay Types by System

Code Value	Pay Type	Definition	Contribution Impact on Pay Types																										
			PERS	PERS Optional Member <960 hour limit	PERS WR Earning Limitation	PERS WR Hour Limitation	PERS Comment	SRS	SRS WR Earning Limitation	SRS WR Hour Limitation	SRS Comment	JRS	GWPORS	GWPORS WR Earning Limitation	GWPORS WR Hour Limitation	GWPORS Comment	MPORS	MPORS WR Earning Limitation	MPORS WR Hour Limitation	MPORS Comment	HPORS	HPORS WR Earning Limitation	HPORS WR Hour Limitation	HPORS Comment	FURS	FURS WR Earning Limitation	FURS WR Hour Limitation	FURS Comment	VFCA
			19-3-108	19-3-412	19-3-1106	19-3-1106		19-7-101	19-7-1101	19-7-1101		19-5-101	19-8-101	19-8-1201		19-9-104	19-9-1302	19-9-1302		19-6-101	19-6-1101	19-6-1101		19-13-104	19-13-1101	19-13-1101			
		TRANSACTION TYPE: PAYROLL		OEUH	PEWR/ETRS	PEWR/ETRS		SRWR	SRWR					GWWR	GWWR		MPWR	MPWR			HPWR	HPWR			FUWR	FUWR		VFCA	
0001	Regular Pay	Earnings paid for services rendered during a normal day of work within their regular schedule. This paytype includes seniority pay, longevity pay, and acting pay.  In PERS only, regular pay includes an allowance for items such as cell phone or uniforms if the allowance is a lump sum or percentage-based rather than receipt-based (in-kind). This is because there is no requirement that the allowance be used as intended while receipt-based pay ensures it is used as intended and not for services rendered.  In-kind payments, maintenance, and expenses are reported under Code Value 0019 - Other Paid Time	yes	yes	yes	yes		yes	yes	yes		yes	yes	yes		yes	yes	yes		yes	yes	yes		yes	yes	yes		no	
			yes	yes	yes	yes		no	no	no		no	no	no		no	no	no		no	no	no		no	no	no		no	
0002	457	Used only for reporting 457 deferrals. Only used for employers that have a 457 contract with MPERA. <b>Deferral is part of Regular Pay above.</b>	no	no	no	no		no	no	no		no	no	no		no	no	no		no	no	no		no	no	no		no	
0003	Overtime	Earnings paid for work above and beyond what is considered a normal work schedule.	yes	yes	yes	yes		yes	yes	yes		no	yes	yes		no	yes	no		yes	yes	yes		no	yes	yes		no	
0004	Comp Time Worked Earned	Time earned and accrued for work above and beyond what is considered a normal work schedule. (not paid).	no	no	no	yes		no	no	yes		no	no	yes		no	no	yes		no	no	yes		no	no	yes		no	
0005	Comp Time Taken	Earnings paid for time not worked using accrued comp time. MUST BE STILL EMPLOYED	yes	yes	yes	no		yes	yes	no		no	yes	yes		yes	yes	no		yes	yes	no		yes	yes	no		no	
0006	Holiday Worked-Earned/Banked	Time earned for work on a holiday (either paid or banked). MPORS and FURS: If member works a holiday and is paid for working, regular hours (straight time) should be reported as regular pay (contributions apply) and additional earnings should be reported as Holiday Earned/Banked (contributions not paid). If hours are banked, hours and earnings are reported when taken or paid unless paid at termination.	yes	yes	yes	yes		yes	yes	yes		no	yes	no	yes		yes	no yes?	yes	Straight time only	yes	no	yes		yes	no yes?	yes	Straight time only	no
0007	Holiday Taken	Earnings paid for a holiday not worked.	yes	yes	yes	no		yes	yes	no		no	yes	yes		yes	yes	no		yes	yes	no		yes	yes	no		no	
0008	Earned/Banked Holiday Taken	Earnings paid for hours not worked using accrued holiday time - MUST BE STILL EMPLOYED	yes	yes	yes	no		yes	yes	no		no	yes	yes		no yes?	no	no		yes	yes	YES		no yes?	no	no		no	
0009	Sick Leave Taken	Earnings paid for hours not worked using accrued sick leave. MUST STILL BE EMPLOYED.	yes	yes	yes	no		yes	yes	no		no	yes	yes		yes	yes	no		yes	yes	no		yes	yes	no		no	
0010	Annual Leave Taken and Paid Time Off	Earnings paid for hours not worked using accrued annual leave or for those employers who don't distinguish leave types, PTO. MUST STILL BE EMPLOYED.	yes	yes	yes	no		yes	yes	no		no	yes	yes		yes	yes	no		yes	yes	no		yes	yes	no		no	
0011	Bonus	Temporary one time payments not considered part of base pay. One time payments that become part of base pay are compensation requiring contributions.	no	no	no	no		no	no	no		no	no	no		no	no	no		no	no	no		no	no	no		no	
0012	Shift Differential	Extra pay for working undesirable shifts, on-call pay and stand-by pay. <b>Hours should not be duplicated if already reported under another pay type.</b>	yes	yes	yes	no		yes	yes	no		no	yes	yes		no	no	no		yes	yes	no		no	no	no		no	
0013	Kelly Days - Only FURS and PERS (DNRC and MANG firefighters)	Time earned for a day off provided for fire fighters to offset schedules. (not paid) *They are USING accumulated time they have already worked and been paid for. They are not paid again when they take the Kelly Day. It is a mechanism to avoid OT accumulation and is an unpaid day off. There are no earnings to count against the earnings limit in PERS or FURS. I don't think there should be hours reported either. If this pay type remains in the table, it should be no in PERS and FURS and n/a in all the other systems.	yes	yes	yes	n/a		no	n/a	n/a		no	no	no		no	no	no		no	no	no		yes	yes	no		no	
0017	Workers Comp	FURS, MPORS and SRS Only - For members out on workers' comp who are receiving both workers' comp payments and compensation in the amount of the difference between their net salary and the workers' comp payments, the employer must report earnings, hours and contributions on the total amount being paid - workers' comp benefits + compensation. Must be in Leave Status of Work Comp for this to be reported.	no	no	no	no		yes	no	no	19-7-410 and 7-32-2113, MCA	no	no	no		yes	no	no	19-9-706 and 7-32-4132, MCA	no	no	no		yes	no	no	19-13-601(3), 7-33-4133 and 7-33-2116, MCA	no	
0018	Payout of Leave Balance - PTO	For employers who use PTO (paid time off) rather than separating annual and sick leave payouts. This pay type can not be used in FURS as annual leave payouts are included but sick leave payouts are excluded.	yes	no	yes	no	Only if terminating	yes	yes	no	Only if terminating	no	yes	yes	no	Only if terminating	no	no	no	Only if terminating	yes	yes	no	Only if terminating	n/a	n/a	n/a		no
0024	Payout of Bank Holidays	Earnings paid for accrued banked holiday time in a lump sum.	yes	no	yes	no	Only if terminating	yes	yes	no	Only if terminating	no	yes	yes	no	Only if terminating	no	no	no	yes	yes	no	Only if terminating	no	no	no		no	
0022	Payout of Annual Leave	Earnings paid in a lump sum for accrued annual leave.	yes	no	yes	no	Only if terminating	yes	yes	no	Only if terminating	no	yes	yes	no	Only if terminating	no	no	no	yes	yes	no	Only if terminating	yes	yes	no	Only if terminating	no	
0025	Payout of Sick Leave	Earnings paid for accrued sick leave in a lump sum.	yes	no	yes	no	Only if terminating	yes	yes	no	Only if terminating	no	yes	yes	no	Only if terminating	no	no	no	yes	yes	no	Only if terminating	no	no	no		no	
0021	Payout of Comp Time	Earnings paid for accrued comp time in a lump sum.	yes	no	yes	no	Only if terminating	yes	yes	no	Only if terminating	no	yes	yes	no	Only if terminating	no	no	no	yes	yes	no	Only if terminating	no	no	no		no	
0026	Payout of Overtime	Earnings paid for accrued overtime.	yes	yes	no	no	Only if terminating	yes	no	no	Only if terminating	no	yes	no	no	Only if terminating	no	no	no	yes	no	no	Only if terminating	no	no	no		no	
0019	Other Paid Time	Used to report payments that are not considered compensation ( such as reimbursements) or to report zero earnings.  In-kind payments, maintenance, and expenses are not regular pay in any system. Allowances are included in regular pay for PERS only.	no	no	no	no		no	no	no		no	no	no		no	no	no		no	no	no		no	no	no		no	

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0023	IRC 125 Plan - certain health insurance premiums	Health insurance premiums paid by employer pursuant to a Board-approved 125 plan arrangement. If you have to ask MPERA, you probably don't have this type of reportable compensation.	yes	yes	yes	n/a		yes	yes	n/a		yes	yes	yes	no		yes	yes	no		yes	yes	n/a		yes	yes	n/a		no
	VEBA	Earnings paid for accumulated annual and/or sick leave in a lump sum into VEBA account at termination.	no	no	no	no		no	no	no		no	no	no	no		no	no	no		no	no	no		no	no	no		no
0027	Total Compensation	May use if your payroll software creates reports using this pay type. Pay type sums all pay types includable as compensation for retirement purposes and calculates the total contributions owed by system.	yes	yes	no	no	Not counted in HAC	yes	no	no	Not counted in HAC	yes	yes	no	no	Not counted in HAC	yes	no	no	Not counted in HAC	yes	no	no	Not counted in HAC	yes	yes	no	Not counted in HAC	no

\* When reporting earnings for an MPORS or FURS member who works on a holiday the regular hours should be reported as Pay Type = Regular Pay (contributions apply) an any additional earnings associated with that work should be reported as Pay Type = Holiday Worked (contributions do not apply).

TRANSACTION TYPE - ADJUSTMENTS

0014	Retro Pay	This pay type is only for adjustment summary reporting of retroactive pay resulting from grievances, contract negotiations, classification appeals, et. and for retroactive pay in excess of \$900 per member. Retroactive pay in an amount less than \$900 per member may be included with regular payroll reporting. Please provide an accompanying report or note specifying member[s], and payout and contributions by pay period so adjustment can occur now rather than when member retires.	yes		yes	no		yes	yes	no		no	yes	yes	no		yes	yes	no		yes	yes	no		yes	yes	n/a		no
0015	General adjustments	This pay type is for adjustment summary reporting only. <b>Do not include with regular payroll reporting.</b>	yes		yes	n/a		yes	yes	n/a		yes	yes	yes	n/a		yes	yes	n/a		yes	yes	n/a		yes	yes	n/a		no
0016	Settlement (only if Board approves the settlement terms related to retirement and the settlement is for wages, not for general damages)	This pay type is for adjustment summary reporting only. <b>Do not include with regular payroll reporting.</b>	yes		yes	yes		yes	yes	yes		no	yes	yes	yes		yes	yes	yes		yes	yes	yes		yes	yes	yes		no

TRANSACTION TYPE - NOT COMPENSATION/DON'T REPORT

	Severance Pay	A payment granted to a member based on a legal or other proceeding that is not pay for work performed or for time during which member should have been employed.	no	no	no	no		no	no	no		no	no	no	no		no	no	no		no	no	no		no	no	no		no
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