

Code Value	Pay Type	Definition	PERS	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
TRANSACTION TYPE: PAYROLL			19-3-108	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		
			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 Pay	yes	yes	yes	Hours worked and earnings received by retiree in same employer's TRS-covered position applies to WR limitations. Retraining allowance per 2-18-622, MCA is excluded.	yes	yes	yes		yes	yes	yes	yes		yes	yes	yes	WR Earning and Hour Limitations apply only to MPORS members who return to covered employment on or after 7/1/2017	yes	yes	yes		yes	yes	yes		no
0002	457	Used only for reporting 457 deferrals. Only used for employers that have a 457 contract with MPORA. Deferral is part of Regular Pay above.	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		no	yes	yes	yes		no	yes	yes		yes	yes	yes		no	yes	yes		no
0004	Comp Time Earned	Time earned and accrued for work above and beyond what is considered a normal work schedule. (not paid).	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	no		yes	yes	no		no	yes	yes	no		yes	yes	no		yes	yes	no		yes	yes	no		no
0006	Holiday Earned/Banked	Time earned for work on a holiday (banked). Public safety members who work a holiday and are paid for working regular hours (straight time) should be reported as regular pay (contributions apply). If hours are banked, hours and earnings are reported when taken or paid unless paid at termination. If paid at termination, see 0024.	yes	yes	yes		yes	yes	yes		no	yes	yes	yes		no	yes	yes	Straight time only	yes	yes	yes		no	yes	yes	Straight time only	no
0007	Holiday Taken	Earnings paid for a holiday not worked.	yes	yes	no		yes	yes	no		no	yes	yes	no		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	no		yes	yes	no		no	yes	yes	no		yes	yes	no		yes	yes	no		yes	yes	no		no
0009	Sick Leave Taken	Earnings paid for hours not worked using accrued sick leave - MUST STILL BE EMPLOYED.	yes	yes	no		yes	yes	no		no	yes	yes	no		yes	yes	no		yes	yes	no		yes	yes	no		no
0010	Annual Leave Taken	Earnings paid for hours not worked using accrued annual leave - MUST STILL BE EMPLOYED.	yes	yes	no		yes	yes	no		no	yes	yes	no		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. Hours should not be duplicated if already reported under another pay type.	yes	yes	no		yes	yes	no		no	yes	yes	no		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)	yes	no	no		no	no	no		no	no	no	no		no	no	no		no	no	no		yes	no	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		yes	no	no	19-7-410 and 7-32-2113, MCA	no	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	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	n/a	n/a	n/a		no
0024	Payout of Bank Holidays	Earnings paid for accrued banked holiday time in a lump sum.	yes	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	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	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	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 in a lump sum.	yes	yes	no	Only if terminating	yes	yes	no	Only if terminating	no	yes	yes	no	Only if terminating	no	no	no		yes	no	no	Only if terminating	no	no	no		no
0019	Other Pay	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
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 MPORA, you probably don't have this type of reportable compensation.	yes	yes	no		yes	yes	no		yes	yes	yes	no		yes	yes	no		yes	yes	no		yes	yes	no		no
	VEBA	Earnings paid for accumulated annual and/or sick leave in a lump sum into VEBA account at termination.	yes	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	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	no	no	Not counted in HAC	no

* When reporting earnings for a MPORS or FURS member who works on a holiday the regular hours should be reported as Pay Type - Regular Pay (contributions apply) and any additional earnings associated with that work should be reported as Pay Type - Holiday Earned/Banked (contributions do not apply). MPORS and FURS members who earn and take comp time should have the comp time reported when taken, not earned.

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. Do not include with regular payroll reporting.	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. Do not include with regular payroll reporting.	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