



This form is designed to assist employers when establishing new pay codes to determine whether pay items are compensation earnable and / or pensionable compensation and SBCERA contributions are required.

Instructions

Employer: This form must be submitted prior to the pay item being paid to employees and reported to SBCERA. Please answer all questions and provide any supporting documentation such as MOU, board approval, and/or side letter agreement. SBCERA will review and advise whether the pay code is reportable as compensation earnable for Tier 1 or pensionable compensation for Tier 2. Staff advisory opinions are subject to approval by the Board of Retirement. If you need any assistance, please contact us at the phone number or email listed above.

Section 1 General Information

Employer Name		Date
Contact Person		Title
Phone Number	Email	
Pay Code Requested	Pay Code Name	Associated Retro Pay Code
Bargaining Unit	Job Classification	Payment Frequency
Employment Status	Regular working hours or Tour of Duty	Number of Eligible Employees

Section 2 Pay Item Information

1. Is the pay item paid to the employee(s) as cash through payroll?
2. Does the pay item include the monetary value of board, lodging, fuel, laundry, or other advantages provided to the employee by the employer or a third party?
3. Can the pay item be paid to all employees in the same job grade or classification? If No, please explain.
4. Is the pay item intended to enhance the employee's retirement benefit?
5. Is the pay item for regular base pay?
6. Is the pay item an in-kind payment to the employee by the employer or paid directly to a third party for the benefit of the employee?
7. Is the pay item a one-time payment? (i.e. incentive pay, referral pay, bonus, award).

Pay Code Request Form

8. Is the pay item an ad hoc payment? (i.e. stipend, payment for attending a meeting during working hours).
9. Is the pay item solely due to the employee's termination of employment?
10. Is the pay item for accrued unused leave?
11. Is the pay item for additional services rendered outside of normal working hours? (i.e. standby, call-back, overtime, on-call).
12. Is the pay item for severance or other payment in connection with or anticipation of a separation from employment and the payment is made while the person is working?
13. Is the pay item readily identifiable in publicly available pay schedules?
14. Does the pay item include any employer provided allowance, reimbursement, or payment, including but not limited to one made for housing, vehicle, or uniforms?
15. Is the pay item contributions to a deferred compensation or defined contribution plan?
16. Is the pay item a bonus in addition to base pay?
17. Is the pay item substantially similar to an existing pay code? If yes, please provide pay code, pay item name, and bargaining unit that receives the existing pay.
18. Please provide the basis for eligibility of this pay item. Include any supporting documentation, such as the MOU language, board minutes, and/ side letter agreement.