
Salary Summary

Payments Reportable on Monthly Report

Salary

- Payments for services rendered
- Normal salary (Note: For Tier 6 members, report compensation but do not take contributions from salary earned in excess of the Governor's annual salary, currently \$179,000.)
- Overtime
 - Tiers 1, 2, 3, & 4: All overtime should be reported.
 - Tiers 5 & 6: Only overtime up to annual limitation (see below).
Note: Contributions should not be taken from any overtime that is not reported. Continue to report normal salary.
 - Tier 5 ERS limitation increases by 3 percent each calendar year (January 1 – December 31). View the Tier 5 ERS overtime limitation chart on our website at www.osc.state.ny.us/retire/members/overtime-limits-tier-5.php.
 - Tier 6 ERS limitation increases each calendar year (January 1 – December 31) based on the consumer price index as of September 30 of the previous year. View the Tier 6 ERS overtime limitation chart on our website at www.osc.state.ny.us/retire/members/overtime-limits-tier-6.php.
 - Tier 5 and 6 PFRS members are limited to 15 percent of their annual wage, calculated at the beginning of each calendar year. Do not report OT over the limitation.
- Cafeteria plans
- Deferred compensation
- Shift differentials
- General Municipal Law (GML) Section 207-a and 207-c payments

Lump Sum Recurring Payments

- Education pay, if paid regularly to all eligible employees
- Geographic (location pay) differentials
- Holiday pay
- Merit pay
- Longevity payments
- Lump sum payments for compensatory time (employer clarification needed)
- Top of pay grade bonuses

Lump Sum Recurring Payments *(continued)*

- Perfect attendance bonuses for non-use of sick leave (must be available to all members of bargaining unit)
- Police or correction dog care and maintenance payments
- Pre-shift briefing
- Maintenance
 - Tier 1 only: Employer clarification needed
- Production Bonus
 - All Tiers: Employer clarification needed
- Up to 30 days of unused vacation for Tier 1 members with a date of membership prior to April 1, 1972

Payments Not Reportable on Monthly Report

- The value of employee use of employer-provided vehicles
- Meal allowance
- Tool allowance
- Uniform allowance (including maintenance of)
- Payments made in anticipation of retirement or as an inducement or incentive to retire
- Payments made in lieu of accepting fringe benefits (For example, an employer may offer payment if an employee declines health insurance.)
- Overtime payments made as a result of a person having worked his or her vacation
- Overtime that exceeds the overtime limitation for Tier 5 and Tier 6 ERS and PFRS members
- Overtime which is paid by private, non-governmental entities*
- Payments made for unused personal leave
- Payments made for unused sick leave
- Termination payments
- New York State Disability Insurance payments
- Payment for unused vacation for Tiers 2, 3, 4, 5 and 6 and Tier 1 members with a date of membership on or after April 1, 1972

* For service to be pensionable, it must be paid by a public entity. If you have questions, please email Employer Services (RTEmpSer@osc.state.ny.us).

Please note that overtime work performed by police officers for other public employers that participate in this Retirement System, for example, a school district, should be reported to the Retirement System and is includable in the calculation of final average salary.