



# MASTER PAY ITEM LIST

Orange County Local Agency Formation Commission

Employer	Pay Code	Pay Code Description	PEPRA Pensionable	Comp Earnable
LAFCO	AUTO\$	Automobile Allowance	NO	YES
LAFCO	HHPAY	Holiday Pay	YES	YES
LAFCO	RE	Retroactive Pay	YES	YES
LAFCO	GHLTQ	Sharewell - General	YES	YES
LAFCO	VACPY	Vacation Payoff	NO	YES2
LAFCO	VPTPY	Vacation Payoff - Separation	NO	NO

**FOOTNOTES:**

<sup>1</sup> This type of pay has been changed to NOT Pensionable for both PEPRA and LEGACY members as a result of the Alameda decision. Pay Items must pass additional 3 prong test to be Pensionable / Comp Earnable.

<sup>2</sup> Based on the legal criteria, the pay is Compensation Earnable, however, the pay code will be configured in OCERS Pension Administration System (V3) so there will be no contributions expected on these pay items. All applicable pay will be reconciled, as appropriate, at the time of retirement.