



MASTER PAY ITEM LIST

Orange County Cemetery District

Employer	Pay Code	Pay Code Description	PEPRA Pensionable	Comp Earnable
Cemetery	ACT	Acting Pay	YES	YES
Cemetery	ALAPY	Annual Leave Payoff - Annual	NO	YES2
Cemetery	AUTO\$	Automobile Allowance	NO	YES
Cemetery	CELL	Cell Phone Allowance	NO	YES
Cemetery	CPPAY	Comp Payoff	NO	YES2
Cemetery	CPTPY	Track FCOMP bucket payout when employee separates	NO	NO
Cemetery	HCPAY	Mandatory Holiday Comp Payout	NO	YES2
Cemetery	HHPAY	Holiday Pay	YES	YES
Cemetery	LSB	Lump Sum Bonus Payment	NO	YES
Cemetery	MCPAY	Comp Payoff	NO	YES2
Cemetery	MCTPY	Track COMP bucket payout when employee separates	NO	NO
Cemetery	MI\$NT	Mileage Reimbursement Non-Taxable	NO	NO
Cemetery	OTPAY	Overtime Mandatory Payoff - Exceeds Comp Allowable	NO	NO
Cemetery	RE	Retroactive Pay	YES	YES
Cemetery	SOT	Straight Overtime	NO	NO

FOOTNOTES:

¹ 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.

² 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.