



MASTER PAY ITEM LIST

Orange County Cemetery District

Employer	Pay Code	Pay Code Description	Pensionable PEPRA	Pensionable LEGACY
Cemetery	ALAPY	Annual Leave Payoff - Annual	NO	YES ²
Cemetery	AUTO\$	Automobile Allowance	NO	YES
Cemetery	CELL	Cell Phone Allowance	NO	YES
Cemetery	CPPAY	Comp Payoff	NO	YES ²
Cemetery	CPTY	Track FCOMP bucket payout when employee separates	NO	NO
Cemetery	HCPAY	Mandatory Holiday Comp Payout	NO	YES ²
Cemetery	HHPAY	Holiday Pay	YES	YES
Cemetery	MCPAY	Comp Payoff	NO	YES ²
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 historically been Compensation Earnable. Amendments to the definition enacted as part of PEPRA potentially alter that classification. A final determination will be made after pending litigation regarding PEPRA is resolved.

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.