

Retirement Board

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Memorandum

To: Retirement Liaison Officers

From: Brian Snyder, Director
Employer & Production Services

Date: May 17, 2013

Re: Hazardous Duty – Status Codes 32 and 42

With the implementation of the new status codes, we wanted to clarify Status Codes 32 and 42 on the monthly contribution report which represent Hazardous Duty Pay. Hazardous Duty is defined in PERS *Official Policy 1.27* as “Regular additional compensation paid to all eligible employees of a public employer for performing dangerous duty.” In order for hazardous duty pay to be reportable to PERS, the compensation must be paid as an amount for a specific incident. Wages paid at a flat dollar amount per month/pay period for having the training or certification to respond to hazardous events does not meet the System’s definition of Hazardous Duty Pay and is not eligible for contributions.

When an employer compensates their employees for Hazardous Duty every pay period as a percentage of the employee’s base pay which increases with merit and cost of living adjustments, this pay is considered as part of the employees’ base pay. These wages would be included in the member’s Status Code 1 entry on the monthly contribution report.

If you have any questions, please contact me at (775)687-4200 ext. 230 or e-mail me at bsnyder@nvpers.org, or contact Walter Zeron at (775) 687-4200 extension 268, email at wzeron@nvpers.org.

Hazardous-duty Examples

Official Policy 1.26 HAZARDOUS-DUTY PAY- Regular additional compensation paid to all eligible employees of a public employer for performing dangerous duty.

Example I: An employee receives an additional flat amount per incident, or a percentage of base wages for performing hazardous-duty (S.W.A.T., bomb squad, water rescue, hazardous materials, etc.). This additional pay is reportable.

Explanation: The wages are paid to the employee for performing dangerous duties.

Example II: The employee receives a percentage of hazardous-duty pay on overtime wages. This additional pay is not reportable.

Explanation: The hazardous-duty was based on wages which are not eligible for PERS contribution.

Example III: The employee receives additional pay for working (teaching) at a prison (jail). This additional pay is not reportable.

Explanation: These wages are paid to the employee for working at a location, not because of performing dangerous duty.

Example IV: The employee receives flat hourly/daily/monthly rate, etc. for having the certification necessary to perform hazardous duties as they may occur. This additional pay is not reportable.

Explanation: This pay is for having certification, not for performing dangerous duties.