

Appendix II**Payroll/Remuneration Table****Appendix II****Payroll/Remuneration Table**

Type of Compensation	Is Payment Included as Payroll?	Exception or Comment
Accumulated Sick Pay	Yes	Payment of accumulated or accrued sick leave usually is made upon the employee's termination and is considered to be pay to which the employee would have been entitled had s/he remained employed. Include as payroll unless sick pay was accrued during periods that the employer was legally self-insured
Accumulated Vacation Pay	Yes	Payment of accumulated or accrued vacation usually is made upon the employee's termination and is considered to be pay to which the employee would have been entitled had s/he remained employed. Include as payroll unless vacation pay was accrued during periods that the employer was legally self-insured
Attendance at Conferences Not Directly Related to the Employer's Business		
Employee's salary	Yes	
Tuition or other conference related fees paid by the employer	No	
Attendance at Trade Schools or Special Business Schools		
Employee's salary	Yes	
Tuition or fees paid by the employer	No	
Automobile		
Allowance	Yes (but see comment)	See USRP, Part 3, Section V, Rule 1h Exclude that portion of the allowance that is reimbursement for actual expenses incurred by the employee in the conduct of the employer's business

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Reimbursement for documented, actual expenses incurred by the employee in the conduct of the employer's business or when paid at a stipulated amount less than or equal to the IRS business rate	No	
Automobile – Furnished by the Employer		
Value to employee added to wages for tax purposes	No	See USRP, Part 3, Section V, Rule 1h
Back Wages/Back Pay		
Awarded for time worked during the current policy period	Yes	
Awarded for time worked during a prior policy period	No	Exclude when reporting payrolls for the current policy
Board of Directors' Fees		
Stipend for attending board meetings	No (but see comment)	Exclude unless the Director is also an employee and active in the company
Bonuses	Yes	
"Cafeteria" Plans		
		See USRP, Part 3, Section V, Rule 1g
"Commuter Checks"		
Pre-tax contributions by the employee to purchase scrip redeemable for transportation tickets or passes	Yes	
Commissions or Draws	Yes	
"Davis-Bacon", Davis Bacon Act		See "Prevailing Wage Laws", "Davis Bacon Act"

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Deferred Compensation – 401K		See USRP, Part 3, Section V, Rule 1g
Employee's contribution	Yes	Employee's voluntary contributions made through regular payroll deductions are included even when the contribution is part of a "Cafeteria" plan qualified under Section 125 of the Internal Revenue Code
Employer's contribution	No	Exclude if contribution to a "qualified" plan
Dental Insurance		See USRP, Part 3, Section V, Rule 1g
Employee's contribution through regular payroll deduction	Yes (but see comment)	Exclude if part of a "Cafeteria" plan qualified under Section 125 of the Internal Revenue Code, provided the employer's books and records are maintained in accordance with USRP, Part 3, Section V, Rule 1g
Employer's contribution	No	
Directors' Fees		See "Board of Directors' Fees"
Domestics (Remuneration paid to)		See "Private Residence Employees"
Employee Discounts	No	Prevalent in store operations
Family Leave		
Employee's salary	Yes	The continuation of the employee's salary while on leave
FICA		See USRP, Part 3, Section V, Rule 1f.
Employee's obligation paid by the employer	Yes	Some employers pay the employee's obligation to FICA
Gifts	Yes	Substitute for money
Group Insurance		See USRP, Part 3, Section V, Rule 1g
Employee's contribution through regular payroll deduction	Yes (but see comment)	Exclude if part of a "Cafeteria" plan qualified under Section 125 of the Internal Revenue Code, provided the employer's books and records are maintained in accordance with USRP, Part 3, Section V, Rule 1g
Employer's contribution	No	

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Guaranteed Wage	Yes	
Hazard Pay	Yes	Additional pay for performing hazardous duty or work
Housing/Lodging		See USRP, Part 3, Section V, Rule 1b
Value of the lodging – when the classification phraseology or other rules of the Standard Classification System include lodging	Yes	Include the value as specified by Standard Classification System rules or classification phraseology or footnotes
Value of the lodging – when the classification phraseology or other rules of the Standard Classification System are silent regarding lodging	No (but see comment)	When housing/lodging is provided expressly in lieu of wages, or the employee's wages are reduced by an amount equal to the value of the lodging, include the value of the lodging
Idle Time Pay	Yes	Payments for time not worked due to circumstances such as, but not limited to, weather conditions, equipment breakdown and other delays
Jury Duty		
Employee's salary	Yes	Continuation of the employee's salary while serving on a jury or grand jury
Laundry Allowance	No	
Lodging/Housing		See Housing/Lodging
Meals		
Meals provided free to the employee	No	Exclude the value of meals even though it may be added to the employee's wages for tax purposes
Meals purchased by the employee	Yes	Include if the employee purchases meals from the employer and the cost of the meals is shown as a payroll deduction or the meals are provided in lieu of wages

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Medical Insurance		See USRP, Part 3, Section V, Rule 1g
Employee's contribution through regular payroll deduction	Yes (but see comment)	Exclude if part of a "Cafeteria" plan qualified under Section 125 of the Internal Revenue Code, provided the employer's books and records are maintained in accordance with USRP, Part 3, Section V, Rule 1g
Employer's contribution	No	
Military Leave Pay		
Employee's salary	Yes	Continuation of the employee's salary while serving in the military or reserves
Moving Expenses		
Employer's reimbursement of additional expenses incurred by employee due to a change in job location	No	
On Call/Stand-by Pay	Yes	Such pay is considered compensation for services rendered by the employee
Overtime Payments		See USRP, Part 3, Section V, Rule 1c
Pension/Retirement Plan		See USRP, Part 3, Section V, Rule 1g
Employee's contribution	Yes	Employee's voluntary contributions made through regular payroll deductions are included even when the contribution is part of a "Cafeteria" plan qualified under Section 125 of the Internal Revenue Code
Employer's contribution	No	Exclude if contribution to a "qualified" plan
Piece Work Pay	Yes	
Post Season Game Pay (Athletic Teams)	Yes	Include post-season pay subject to the provisions of USRP, Part 3, Section V, Rule 1c
Prevailing Wage Laws, "Davis Bacon Act"		See USRP, Part 3, Section V, Rule 1o
Salary and fringe benefits paid directly to the employee	Yes	All salary or remuneration components paid to employee are included

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With the exception of vacation and holiday pay, fringe benefits paid to a fund or third-party administrator	No	
Private Residence Employees (Remuneration paid to) Private Residence Employees as defined by Labor Code Section 3351(d). Pursuant to Section 3351(d), a private residence employee includes any person employed by the owner or occupant of a residential dwelling whose duties are incidental to the ownership, maintenance, or use of the dwelling, including the care and supervision of children, or whose duties are personal and not in the course of the trade, business, profession, or occupation of the owner or occupant.	No	Pursuant to California Insurance Code Sections 11592 and 11758.1, the rates, classifications and rating systems for workers' compensation do not apply to the workers' compensation insurance covering those persons defined as employees by Labor Code Section 3351(d). Accordingly, payroll or losses developed by private residence employees shall not be reported on unit statistical reports. The rates and classifications applicable to private residence employees may be determined by the insurer affording coverage in accordance with the provisions of the McBride-Grunsky Act (California Insurance Code Sections 1850.4, <i>et seq.</i>)
Profit Sharing		
Annual distribution	Yes	Similar to a bonus
Employer contribution to a stock purchase plan or fund that is held by the employer until the employee's termination, and distribution is not made through the regular payroll	No	
Quota Prizes	Yes	Similar to a bonus
Residual Payments – Commercials	No	Persons employed for the purpose of making radio or television commercials may receive periodic payments when the commercial is broadcast. Such payments are known as residual payments and are in addition to the fee received for making the commercial. Exclude if residual payments are clearly identified and segregated in the employer's records.
Retirement Plan		See Pension/Retirement Plan

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Type of Compensation	Is Payment Included as Payroll?	Exception or Comment
Salary Reduction Plans		See USRP, Part 3, Section V, Rule 1g
Employee's contribution, through regular payroll deduction, to welfare or fringe benefit portion of a "Cafeteria plan" qualified under Section 125 of the Internal Revenue Code	No	Exclude if part of a "Cafeteria" plan qualified under Section 125 of the Internal Revenue Code, provided the employer's books and records are maintained in accordance with USRP, Part 3, Section V, Rule 1g
Employee's contribution to pension, 401(k) or deferred compensation plan through regular payroll deduction	Yes	Include even when contributions are part of a "Cafeteria" plan
Employer's contribution	No	
Savings Plans		
Employee's contribution made through regular payroll deduction.	Yes	
Employer's contribution	No	
School Tuition Reimbursement	No	
Severance or Dismissal Pay	No	See USRP, Part 3, Section V, Rule 1e
Shift Differential Pay	Yes	See USRP, Part 3, Section V, Rule 1c
Sick Pay		
Payments by the employer	Yes	
Payments to employee by a third party	No	
Signing-On Bonus:		A signing-on bonus is a payment made for agreeing to sign a contract to play for an athletic team or to work for an employer
Athletic teams	No	The bonus is often paid before the player becomes an employee and in some cases the player may never actually play for the team
Other types of employers	Yes (but see comment)	Include bonus payments to individuals that become employees

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Special Reward – Discovery or Invention	No	
Stand-By Pay		See "On Call/Stand-by Pay"
Stock Option Plans	No	Employees may be granted an option to purchase stock in the company at a specified price. Typically when the option is exercised, the employee purchases stock at a price that is lower than the market value. The difference between the market value and the lower option price is not included as payroll.
Stock Purchase Plans		
Employee's contribution	Yes	
Employer's contribution	No	
Store Certificates	Yes	Substitute for money
Subsistence Payments		
Documented, actual additional expense	No	Subsistence Payments are considered to be reimbursement for additional living expense by virtue of job location
Stipulated amount (per-diem)	No	Exclude provided amount is reasonable and the employer's records show that the employee worked at a job location that would have required the employee to incur additional expenses not normally assumed by the employee
Tips		
Pre-paid tips	No	See USRP, Part 3, Section V, Rule 1d
Voluntary tips	No	

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Tool or Equipment Expense Reimbursement		
Stipulated amount	Yes	
Payment by/to third-party administrator	Yes	
Actual or documented expense for tools or equipment not normally provided by the employee	No	
Travel Allowances		
		Also see "Automobile Allowance" and "Subsistence Payments"
Reimbursement of documented, actual additional expenses	No	
Stipulated amount	No (but see comment)	Exclude provided reimbursement is for additional expenses due to travel, other than commuting or expenses normally assumed by the employee, and the reimbursement is reasonable
Travel Time Payments		
Wages while employee travels	Yes	
Uniform Allowance	No	Considered a reimbursement of expenses
Union Dues		
Paid by the employee	Yes	
Paid by the employer	Yes	Payment is normally assumed by the employee
Vacation Pay	Yes	

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