

MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA

MEMORANDUM

TO: ALL MUNICIPALITIES

FROM: ROBERT L. RUST, ADMINISTRATIVE DIRECTOR

RE: REPORTABLE EARNINGS

DATE: SEPTEMBER 13, 2013

The definition of "earnings" in LA R.S. 11:1732 means the full amount of compensation earned by a member for service rendered as an employee, excluding bonuses or fees paid in excess of regular salary or retainer, overtime pay, and payments relative to termination of employment including, but not limited to, accrued sick or annual leave and severance pay.

ALL MEMBERS

EARNINGS	EARNINGS ARE NOT
Regular Wages	Overtime
Holiday Pay	Workmen's Compensation
Vacation Pay	Lump Sum Vacation or Sick Leave
Sick Pay	Bonuses

MARSHALS & DEPUTY MARSHALS ONLY

EARNINGS	EARNINGS ARE NOT
Regular Wages	Overtime
Holiday Pay	Workmen's Compensation
Vacation Pay	Lump Sum Vacation or Sick Leave
Sick Pay	Bonuses
Fees for service of civil papers & Commissions received as a result of sales & garnishments pursuant to R.S. 13:5807	Taxable Vehicle Allowance <u>(Except for Marshals & Deputy Marshals of Bossier City or Ruston that were members on 6/30/2003)</u>
Supplemental Salary from State of LA	
Taxable Vehicle Allowance – <u>Only Marshals & Deputy Marshals of Bossier City or Ruston that were members on 6/30/03</u>	

If an employee receives a workmen's compensation check and receives a paycheck for vacation or sick pay, contributions cannot be withheld from the workmen's compensation check, but must be withheld from their vacation or sick pay.

If an employee receives, a partial paycheck for time not worked and/or not paid for, you must attached an "Active Status Change Form" to your monthly report detailing the days that were not paid. The retirement system will adjust their service credit accordingly.