



# HOW TO: Earning Codes for Contribution Reporting

There are specific earnings codes for the different types of contribution reporting in eSERS. Different earnings codes may or may not require days and hours.

The following is a list of all the earnings codes and what is required, as well as definitions of each:

Earnings Code	Days Required	Hours Required
01 - Regular Contribution	Yes	Yes
02 - Supplemental	Yes *	Yes*
03 - Retro Pay	No	No
04 - Stretch Pay	No	No
05 - Grievance pay	If applicable	If applicable
51 - Adjustment to Regular Contribution	If applicable	If applicable
52 - Adjustment to Supplemental	If applicable	If applicable
53 - Adjustment to Retro Pay	No	No
54 - Adjustment to Stretch Pay	No	No
55 - Adjustment to Grievance pay	No	No
91 - Missed Regular Contribution	Yes	Yes
92 - Missed Supplemental Contribution	Yes	Yes
94 - Missed Stretch Pay Contribution	No	No

\*Will accept zero days and zero hours IF accompanied by a regular contribution earnings code on the same file.

- 01 – Regular Contribution:** Regular wage and contribution record for the member.
- 02 – Supplemental:** A supplemental earnings code will allow a report with supplemental employess (i.e. Coaches) on a regular report only if they are being paid on the same pay date as the regular employees.
- 03 – Retro Pay:** Only used when there is a retroactive pay increase for the Employee.
- 04 – Stretch Pay:** Wages that are paid to the member for a non-working period. This is normally for employees that only work during the school year and are off for the summer months. **Note: These are not extra wages to the member.**
- 05 – Grievance pay:** Employee filed a grievance and payment is due to the employee by the employer. **Before** sending in payment, SERS requires that a copy of the grievance settlement is provided for review.
- 51 – Adjustment to Regular Contribution:** This is an adjustment record to ‘01’.
- 52 – Adjustment to Supplemental:** This is an adjustment record to ‘02’.
- 53 – Adjustment to Retro Pay:** This is an adjustment record to ‘03’.
- 54 – Adjustment to Stretch Pay:** This is an adjustment record to ‘04’.
- 55 – Adjustment to Grievance pay:** This is an adjustment record to ‘05’.
- 91 – Missed Regular Contribution:** Report any regular wage and contribution record that was not reported for a prior period.
- 92 – Missed Supplemental Contribution:** Report any supplemental contribution that was not reported for the prior period.
- 94 – Missed Stretch Pay Contribution:** Report any stretch pay contribution that was not reported for the prior period.



**What if I forgot to pay someone from a previous pay period?**

If a district realizes that it did not pay an employee from a previous pay period, the district will utilize the “Missed” earnings codes. The period begin and end dates can be different; however, the pay date needs to be the same for the report that is being submitted. Before doing an adjustment for a missed contribution for a prior year, notify Employer Services first.