

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 Tuition or other conference related fees paid by the employer	Yes No	
Attendance at Trade Schools or Special Business Schools Employee's salary Tuition or fees paid by the employer	Yes No	
Automobile Allowance 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	Yes (but see comment) No	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
Automobile — Furnished by the Employer Value to employee added to wages for tax purposes	No	See USRP, Part 3, Section V, Rule 1h

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<p>Back Wages/Back Pay</p> <p>Awarded for time worked during the current policy period</p> <p>Awarded for time worked during a prior policy period</p>	<p>Yes</p> <p>No</p>	<p>“Back Wages” or “Back Pay” refer to payments made to employees as part of a remedy for wage violations where the employer is ordered to make up the difference between what the employee was paid and the amount s/he should have been paid</p> <p>Exclude when reporting payrolls for the current policy</p>
<p>Board of Directors’ Fees</p> <p>Stipend for attending board meetings</p>	<p>No (but see comment)</p>	<p>Exclude unless the Director is also an employee and active in the company</p>
<p>Bonuses</p>	<p>Yes</p>	
<p>“Cafeteria” Plans</p>		<p>See USRP, Part 3, Section V, Rule 1g</p>
<p>“Commuter Checks”</p> <p>Pre-tax contributions by the employee to purchase scrip redeemable for transportation tickets or passes</p>	<p>Yes</p>	
<p>Commissions or Draws</p>	<p>Yes</p>	
<p>“Davis-Bacon”, Davis Bacon Act</p>		<p>See “Prevailing Wage Laws”, “Davis Bacon Act”</p>
<p>Deferred Compensation — 401K</p> <p>Employee’s contribution</p> <p>Employer’s contribution</p>	<p>Yes</p> <p>No</p>	<p>See USRP, Part 3, Section V, Rule 1g</p> <p>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</p> <p>Exclude if contribution to a “qualified” plan</p>
<p>Dental Insurance</p> <p>Employee’s contribution through regular payroll deduction</p> <p>Employer’s contribution</p>	<p>Yes (but see comment)</p> <p>No</p>	<p>See USRP, Part 3, Section V, Rule 1g</p> <p>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</p>

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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: Employee's obligation paid by the employer	Yes	See USRP, Part 3, Section V, Rule 1f. Some employers pay the employee's obligation to FICA
Gifts	Yes	Substitute for money
Group Insurance Employee's contribution through regular payroll deduction Employer's contribution	Yes (but see comment) No	See USRP, Part 3, Section V, Rule 1g 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
Guaranteed Wage	Yes	
Hazard Pay	Yes	Additional pay for performing hazardous duty or work
Housing/Lodging Value of the lodging — when the classification phraseology or other rules of the Standard Classification System include Lodging Value of the lodging — when the classification phraseology or other rules of the Standard Classification System are silent regarding lodging	Yes No (but see comment)	See USRP, Part 3, Section V, Rule 1b Include the value as specified by Standard Classification System rules or classification phraseology or footnotes 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

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<p>Meals</p> <p>Meals provided free to the employee</p>	No	<p>See USRP, Part 3, Section V, Rule 1b.</p> <p>Exclude the value of meals even though it may be added to the employee's wages for tax purposes</p>
<p>Meals purchased by the employee</p>	Yes	<p>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</p>
<p>Medical Insurance</p> <p>Employee's contribution through regular payroll deduction</p> <p>Employer's contribution</p>	<p>Yes (but see comment)</p> <p>No</p>	<p>See USRP, Part 3, Section V, Rule 1g</p> <p>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</p>
<p>Military Leave Pay</p> <p>Employee's salary</p>	Yes	<p>Continuation of the employee's salary while serving in the military or reserves</p>
<p>Moving Expenses</p> <p>Employer's reimbursement of additional expenses incurred by employee due to a change in job location</p>	No	
<p>On Call/Stand-by Pay</p>	Yes	<p>Such pay is considered compensation for services rendered by the employee</p>
<p>Overtime Payments</p>		<p>See USRP, Part 3, Section V, Rule 1c</p>
<p>Pension/Retirement Plan</p> <p>Employee's contribution</p> <p>Employer's contribution</p>	<p>Yes</p> <p>No</p>	<p>See USRP, Part 3, Section V, Rule 1g</p> <p>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</p> <p>Exclude if contribution to a "qualified" plan</p>
<p>Piece Work Pay</p>	Yes	
<p>Post Season Game Pay (Athletic Teams)</p>	Yes	<p>Include post-season pay subject to the provisions of USRP, Part 3, Section V, Rule 1c</p>

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<p>Prevailing Wage Laws, "Davis Bacon Act"</p> <p>Salary and fringe benefits paid directly to the employee</p> <p>Fringe benefits paid to a fund or third-party administrator</p>	<p>Yes</p> <p>No</p>	<p>See USRP, Part 3, Section V, Rule 1o</p> <p>All salary or remuneration components paid to employee are included</p>
<p>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.</p>	<p>No</p>	<p>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.</p>
<p>Profit Sharing</p> <p>Annual distribution</p> <p>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</p>	<p>Yes</p> <p>No</p>	<p>Similar to a bonus</p>
<p>Quota Prizes</p>	<p>Yes</p>	<p>Similar to a bonus</p>
<p>Residual Payments — Commercials</p>	<p>No</p>	<p>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.</p>
<p>Retirement Plan</p>		<p>See Pension/Retirement Plan</p>

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Salary Reduction Plans 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	See USRP, Part 3, Section V, Rule 1g 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. Employer's contribution	Yes 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 Payments to employee by a third Party	Yes No	
Signing-On Bonus: Athletic teams Other types of employers	No Yes (but see comment)	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 The bonus is often paid before the player becomes an employee and in some cases the player may never actually play for the team Include bonus payments to individuals that become employees
Special Reward — Discovery or Invention	No	
Stand-By Pay		See "On Call/Stand-by Pay"

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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 Employer's contribution	Yes 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 Voluntary tips	No No	See USRP, Part 3, Section V, Rule 1d
Tool or Equipment Expense Reimbursement Stipulated amount Payment by/to third-party Administrator Actual or documented expense for tools or equipment not normally provided by the employee	Yes Yes No	
Travel Allowances Reimbursement of documented, actual additional expenses Stipulated amount	No No (but see comment)	Also see "Automobile Allowance" and "Subsistence Payments" 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

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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 (but see comment)	If part of the fringe benefit component of a "Davis-Bacon" or prevailing wage job, refer to USRP, Part 3, Section V, Rule 1o

This information can also be found on the WCIRB website at:

https://wcirbonline.org/wcirb/root/pdf/usrp_ic_regs_only.pdf