



County Employees' Retirement Fund

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FRIENDLY REMINDERS:

Surveyors

Surveyors are eligible for CERF whether they receive a salary from the county or not. Surveyors are treated the same as an elected official.

Definition of Compensation

Compensation includes all money paid to an employee and reported on the employee's Form W-2. For example, uniform allowance, unused vacation and sick leave, overtime, and back pay that is run through payroll and included on the W-2 is required to be reported as salary for purposes of determining contributions payments. Therefore, all payroll reports, salary verification forms, certified payroll records, and W-2's submitted to CERF should reflect the same compensation amounts.

The definition of "compensation" under 16 CSR 50-2.010(1)(K) is:

(K) Compensation means, for all periods on or after January 1, 2000, all salary and other compensation paid by an employer to an employee for personal services rendered as an employee as shown on the employee's Form W-2, plus amounts paid by an employer but excluded from W-2 compensation by reason of *Internal Revenue Code* sections 125, 402 (g)(3), 414(h)(2), or 457, but not including travel and mileage reimbursement, and not including compensation in excess of the limit imposed by section 401(a)(17) of the Code. Compensation received from sources other than an employer and compensation received pursuant to independent contracting relationships shall not be included in calculating the retirement benefit. In the case of a participant who left the employer to join a uniformed service (as defined in the Uniformed Services Employment and Reemployment Rights Act of 1994), and returns to the employ of an employer before his or her reemployment rights under the statute expire, compensation, with respect to the plan years in which the participant was in uniformed service, shall mean the compensation the participant would have earned had he remained in the employ of the employer. The board has the discretionary authority to make a reasonable estimate of this amount. For periods before January 1, 2000, compensation shall be determined under the terms of the prior plan;