

What is "Compensation?"

A city employee's compensation is their total earnings before deductions. If it is taxable, it is compensation.

Compensation includes:

- Regular Wages
- Overtime
- Sick pay
- Vacation pay
- Bonus pay
- Severance pay
- Retroactive pay
- Taxable Fringe Benefits

Are travel, car and uniform allowances compensation? Yes, if they are included as income on the employee's IRS Form W-2.

Are reimbursements compensation? No, reimbursements are not considered compensation.

How should compensation be reported? Cities must report employee compensation and city contributions by the 15th of each month. For additional information on paying monthly contributions, log in to the City Portal and review the TMRS City Portal Reference Guide or contact the TMRS City Portal team at cityportal@tmrs.com.

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