

What is "Compensation?"

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

Compensation includes:

- Wages
- Sick pay
- Vacation pay
- Bonus pay
- Severance pay
- Retroactive pay based on an adjustment or judgment

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. Instructions for reporting contributions are available at [tmrs.com / For Cities / City Portal Reference Guide](https://tmrs.com/For-Cities/City-Portal-Reference-Guide).

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