

Pay Code & Earnings Guide

Manager & Payroll Reference

Purpose. Use the pay code that accurately reflects the employee's worked time, paid or unpaid absence, premium pay, or other earnings. Do not substitute another code when the appropriate code is unavailable; contact Human Resources or Payroll for guidance. Pay treatment remains subject to TKC policy, the employee's eligibility, and applicable law or contract requirements.

Hours Worked & Premium Pay

Code	Description	When to Use / What It References	Pay Treatment
REG / Work	Regular Pay	Regular hours actually worked in the employee's normal position.	Paid at regular/policy rate; worked time.
OT	Overtime	Qualifying overtime hours for an eligible nonexempt employee.	Overtime rate; Payroll rules apply.
FQOT	Qualified Overtime	Used to separately track qualified FLSA overtime compensation for federal tax reporting. For typical time-and-a-half overtime, the qualified amount is generally the additional one-half premium above the regular rate.	Overtime remains subject to normal payroll withholding and employment taxes. Beginning in 2026, qualified overtime compensation is separately reported on Form W-2 (Box 12, Code TT).
HOLWK	Worked Holiday	Employee actually works on a designated TKC holiday.	Holiday-work treatment per TKC policy.
GA	Additional Work Detail - Guaranteed Hours	Additional Work Detail code used for approved guaranteed-hours assignments or work details where the applicable guaranteed-hours arrangement applies.	Paid - Policy Rate; system permits OT treatment.
DF1-1	Additional Work Detail - DF 1-to-1	Additional Work Detail code used for designated DF one-to-one assignments.	Configured at \$21.00 x hours.

Paid Time Away From Work

Code	Description	When to Use / What It References	Pay Treatment
BRVMT	Bereavement	Approved paid bereavement leave under TKC policy.	Paid - Policy Rate; not OT.
FLOAT	Floating Holiday	Floating holiday used by an eligible employee.	Paid - Policy Rate; not OT.
FLOTE	Essential Employees Floating Holiday	Floating holiday designated for eligible essential employees.	Paid - Policy Rate; not OT.
HOL	Holiday	Holiday pay for an eligible employee who is not working the designated holiday.	Paid - Policy Rate; not OT.

Code	Description	When to Use / What It References	Pay Treatment
JURY	Jury Duty	Approved paid jury-duty absence; required service documentation should be submitted timely to Payroll/HR.	Paid - Policy Rate; not OT.
SICK	Sick	Approved paid sick time under TKC policy and applicable law.	Paid - Policy Rate; not OT.
SFMLA	Sick - FMLA	Paid sick time used concurrently with approved FMLA leave.	Paid - Policy Rate; not OT.
VAC	Vacation	Approved paid vacation charged against the employee's available vacation balance.	Paid - Policy Rate; not OT.
VFMLA	Vacation - FMLA	Vacation time used concurrently with approved FMLA leave.	Paid - Policy Rate; not OT.
SWP	Suspended w/Pay	Approved paid suspension/administrative suspension.	Paid - Policy Rate.

Unpaid Time / Leave

Code	Description	When to Use / What It References	Pay Treatment
SWOP	Suspended w/o Pay	Approved unpaid suspension.	Unpaid.
FMLAS	FMLA - Sick	Unpaid FMLA time associated with a sick-leave designation when no paid sick time is being applied.	Unpaid.
FMLAV	FMLA - Vacation	Unpaid FMLA time associated with a vacation-leave designation when no paid vacation time is being applied.	Unpaid.

Other Earnings & Adjustments

Code	Description	When to Use / What It References	Pay Treatment
INCTV	Incentive	Approved incentive compensation.	Amount-based earning.
COMM	Commission	Commission compensation when applicable.	Amount-based earning.
AUTO	Auto Allowance	Approved automobile allowance paid through payroll.	Allowance.
RETRO	Retroactive Pay	Compensation owed from a prior payroll period, such as a retroactive rate change or correction.	Treatment follows the underlying earnings.
SEVER	Severance	Approved severance compensation following separation from employment.	Severance earning.
HW	Health & Welfare	Health & Welfare earnings for employees working on state or federal contracts that require a Health & Welfare payment or fringe benefit.	Contract-specific. Use only when the employee and contract are eligible; Payroll/Contract requirements determine the applicable amount and treatment.
GTL	Group Term Life	Taxable imputed income associated with employer-provided group-term life insurance when applicable.	Imputed/taxable income; not ordinary worked wages.

Employer / Tax / Memo Codes

Code	Description	When to Use / What It References	Pay Treatment
401ER	401(k) Match	Employer 401(k) matching contribution recorded in payroll.	Employer contribution / memo.
ERDEN	ER Cost of Dental	Employer cost of dental coverage.	Memo code.
ERLIF	ER Cost of Life	Employer cost of life insurance.	Memo code.
ERLTD	ER Cost of LTD	Employer cost of long-term disability coverage.	Memo code.
ERMED	ER Cost of Medical	Employer cost of medical coverage.	Memo code.
ERSTD	ER Cost of STD	Employer cost of short-term disability coverage.	Memo code.
457	457 Record YE	Year-end 457 plan record/tax reporting code.	Tax/reporting code.
DFCMP	Deferred Comp 457	Deferred compensation / 457-related payroll record.	Tax/reporting code.
HSAER	Employer HSA Contribution	Employer portion/contribution to an employee Health Savings Account (HSA).	Employer contribution / memo.

Gym and Service Award Earnings

Code	Description	When to Use / What It References	Pay Treatment
GYM11	Gym Service / Class Pay	Used for Gym services/classes. Employees are paid based on the specific type of class or service they teach.	Use the specific Gym code assigned to the class/service; rate is determined by that service type.
GYMCD	Gym Service / Class Pay	Used for Gym services/classes. Employees are paid based on the specific type of class or service they teach.	Use the specific Gym code assigned to the class/service; rate is determined by that service type.
GYMCS	Gym Service / Class Pay	Used for Gym services/classes. Employees are paid based on the specific type of class or service they teach.	Use the specific Gym code assigned to the class/service; rate is determined by that service type.
GYMSC	Gym Service / Class Pay	Used for Gym services/classes. Employees are paid based on the specific type of class or service they teach.	Use the specific Gym code assigned to the class/service; rate is determined by that service type.
GYMCL	Gym Service / Class Pay	Used for Gym services/classes. Employees are paid based on the specific type of class or service they teach.	Use the specific Gym code assigned to the class/service; rate is determined by that service type.
SA	Service Award	Used for an approved TKC service award recognizing employee service or tenure.	Service-award earning; Payroll applies the appropriate tax treatment.

Payroll/HR Note: System settings shown in this guide describe the current configuration supplied for reference. Final payroll treatment may depend on employee classification, applicable policy, contract requirements, and law. Questions or unusual circumstances should be referred to Human Resources or Payroll before payroll is processed. Questions or disputes regarding hours, earnings, or pay differentials may be directed to HR@thekennedycollective.org or payroll@thekennedycollective.org.