PA 464 Earnings Codes Definitions

The table below indicates whether an Earnings Code is Included or **Excluded** from the wage base of the Benefits and Deduction items shown:

Code Description	Code	Benefits				Deductions							
		B:FICA	B:MPSRS	B:DC-EM*	B:PHFEM*	D:MCT	D:SST	D:FIT	D:MIT	D:MIP	D:RHC	D:DC-MC*	D:PHFMC*
Hired by: **R**eporting **U**nit; **UA**AL paid by RU? **NO MPSRS**	RUULN	Include	**Exclude**	**Exclude**	**Exclude**	Include	Include	Include	Include	**Exclude**	**Exclude**	**Exclude**	**Exclude**
Hired by: **R**eporting **U**nit; **UA**AL paid by RU? **YES MPSRS**	RUULY	Include	Include 20.96%	Include	Include	Include	Include	Include	Include	**Exclude**	**Exclude**	Include	Include
Hired by: **T**hird **P**arty or Indpendent Contractor; **UA**AL paid by RU? **YES MPSRS**	TPULY	**Exclude**	Include 20.96%	**Exclude**	**Exclude**	**Exclude**	**Exclude**	**Exclude**	**Exclude**	**Exclude**	**Exclude**	**Exclude**	**Exclude**

* This code will only affect those employees that retired as "qualified participants", according to MPSERS. This means the employee was a participant in the Defined Contribution (DC) plan and/or the Personal Healthcare Fund (PHF) at the time they retired.   The percentages shown below are the **defaults** if the item applies to the employee, based on the contents of the *Employee Master Setup* screen.

The **default** values for Basic, MIP Fixed, MIP Graded, MIP Plus are as follows:

B:DC-EM - 4%
D:DC-MC - 0%
B:PHFEM - 2%
D:PHFMC - 2%

The **default** values for Pension Plus DC are as follows:

B:DC-EM - 1%
D:DC-MC - 2%
B:PHFEM - 2%
D:PHFMC - 2%

Note: The member contributions (deductions) are determined by the employee via the ING website.