

Title 27: Personnel

Part 210: PERS, Regulations for Retirement Plans Administered by the Board of Trustees

Chapter 33: Value of Maintenance

100 Purpose

This regulation prescribes the conditions and limits under which the value of maintenance must be reported and included as part of earned compensation.

101 Requirements for reporting maintenance provided by an employer for periods of time before July 1, 2013

In accordance with the provisions of Miss. Code Ann. §§ 25-11-5 and 25-11-103(k) before July 1, 2013, all agencies, departments, institutions, and political subdivisions that were covered under Social Security through the Public Employees' Retirement System of Mississippi (PERS) or that joined PERS for retirement annuity coverage were required to report and the employee and employer to pay contributions on the value of both **cash** and **non-cash** maintenance allowed employees in addition to their salaries for periods of time before July 1, 2013.

1. Maximum maintenance reportable from July 1, 2001, to June 30, 2013

From July 1, 2001, to June 30, 2013, the monthly maximum maintenance allowance, which includes the value of employer-provided housing, utilities, and meals, was as follows:

<u>Maximum Monthly Maintenance Allowed</u>	<u>Title or Position of Recipient</u>
\$ 750.00	Public school personnel
\$1,125.00	Presidents of community or junior colleges
\$ 750.00	Other personnel of community or junior colleges
\$1,125.00	Heads of state institutions
\$ 750.00	Other personnel of state institutions
\$1,500.00	Presidents or chancellors of universities
\$ 750.00	Other personnel of universities

2. Maximum maintenance reportable from July 1, 1992, to June 30, 2001

From July 1, 1992, to June 30, 2001, the maximum monthly maintenance allowed was as follows:

<u>Maximum Monthly Maintenance Allowed</u>	<u>Title or Position of Recipient</u>
\$ 600.00	Public school personnel
\$ 900.00	Presidents of community or junior colleges
\$ 600.00	Other personnel of community or junior colleges
\$ 900.00	Heads of state institutions
\$ 600.00	Other personnel of state institutions
\$1,200.00	Presidents or chancellors of universities
\$ 600.00	Other personnel of universities

- 3. Maximum maintenance reportable from July 1, 1984, to June 30, 1992**
 From July 1, 1984, to June 30, 1992, the maximum monthly maintenance allowed was as follows:

<u>Maximum Monthly Maintenance Allowed</u>	<u>Title or Position of Recipient</u>
\$ 300.00	Public school personnel
\$ 450.00	Presidents of junior colleges
\$ 300.00	Other personnel of junior colleges
\$ 450.00	Heads of state institutions
\$ 300.00	Other personnel of state institutions
\$ 600.00	Presidents or chancellors of universities
\$ 300.00	Other personnel of universities

- 4. Maximum maintenance reportable from July 1, 1980, to June 30, 1984**
 From July 1, 1980, to June 30, 1984, the maximum monthly maintenance allowed was as follows:

<u>Maximum Monthly Maintenance Allowed</u>	<u>Title or Position of Recipient</u>
\$ 200.00	Public school personnel
\$ 300.00	Presidents of junior colleges
\$ 200.00	Other personnel of junior colleges
\$ 300.00	Heads of state institutions
\$ 200.00	Other personnel of state institutions
\$ 400.00	Presidents or chancellors of universities
\$ 200.00	Other personnel of universities

- 5. Maximum maintenance reportable from April 1, 1971, to June 30, 1980**
 From April 1, 1971, to June 30, 1980, the maximum monthly maintenance allowed was as follows:

<u>Maximum Monthly Maintenance Allowed</u>	<u>Title or Position of Recipient</u>
\$ 100.00	Public school personnel
\$ 150.00	Presidents of junior colleges
\$ 100.00	Other personnel of junior colleges
\$ 150.00	Heads of state institutions
\$ 100.00	Other personnel of state institutions
\$ 200.00	Presidents or chancellors of senior colleges
\$ 100.00	Other personnel of senior colleges

6. Conditions for reporting the value of maintenance

- a. Travel and commuting expenses
1. Actual travel expenses that are reimbursed by the employer, including, but not limited to, mileage, lodging, meals, gasoline, airfare, vehicle rental, shall not be reported to PERS as maintenance or as earned compensation.
 2. The imputed taxable income reported to the Internal Revenue Service by an employer for an employee's personal or commuting use of a government-provided vehicle shall not be reported to PERS as maintenance or as earned compensation.

- 3. A cash allowance provided to an employee or official in lieu of a government-provided vehicle shall not be reported to PERS as maintenance or as earned compensation.
- b. PERS reserves the right to require that the value of non-cash maintenance provided by the employer before July 1, 2013, such as housing, be certified by an independent source.
- c. The value of meals when reported as maintenance for periods of time before July 1, 2013, shall be based on the true value of the meals actually provided to the employee.

7. Liability for improper reporting of maintenance

If the value of maintenance was not reported as required, it is the liability of the employer to make the proper payment of employer contributions and to ensure the proper collection of contributions from each employee for the entire retroactive period if, at any time in the future, it is discovered that there has been an error in reporting of such maintenance.

102 Requirements for reporting maintenance provided by an employer for periods of time on or after July 1, 2013

- 1. From and after July 1, 2013, the value of maintenance furnished to an employee shall be reported as earned compensation as that term is defined in Miss. Code Ann. § 25-11-103(k) (1972, as amended) only if (i) the proper amount of employer and employee contributions have been paid on the maintenance and (ii) the employee was receiving maintenance and having maintenance reported to PERS as of June 30, 2013.
- 2. Each agency, department, institution, and political subdivision shall notify the executive director of PERS in writing the name, position, type of maintenance furnished (such as room, home, meals, and utilities) for each such individual so covered and shall state the total amount of maintenance allowed in each case that shall be uniform for the same type of maintenance furnished throughout the agency.
- 3. From and after July 1, 2013, the monthly maximum maintenance allowance, which includes the value of employer-provided housing, utilities, and meals, is as follows for any employee who was receiving maintenance and having maintenance reported to PERS as of June 30, 2013:

<u>Maximum Monthly Maintenance Allowed</u>	<u>Title or Position of Recipient</u>
\$ 750.00	Public school personnel
\$1,125.00	Presidents of community or junior colleges
\$ 750.00	Other personnel of community or junior colleges
\$1,125.00	Heads of state institutions
\$ 750.00	Other personnel of state institutions
\$1,500.00	Presidents or chancellors of universities
\$ 750.00	Other personnel of universities

- 4. PERS reserves the right to require that the value of non-cash maintenance provided by the employer (e.g., housing) be certified by an independent

source (i.e., certification by a real estate agent or appraiser knowledgeable as to the fair market value of such maintenance provided).

5. The value of meals, when reported as maintenance, shall be based on the true value of the meals actually provided to the employee.
6. If the value of maintenance is not reported as required, it is the liability of the employer to make the proper payment of employer contributions and to ensure the proper collection of contributions from each employee for the entire retroactive period if, at any time in the future, it is discovered that there has been an error in reporting of such maintenance.

(History of PERS Board Regulation 33: Adopted January 31, 1962, page 568; amended June 30, 1992; amended July 1, 2001; amended June 21, 2005 to be effective August 1, 2005; reformatted and amended August 1, 2007; amended effective February 1, 2010; amended effective August 1, 2013)