

**Retirement Board**

Mark R. Vincent  
Chairman  
Chris Collins  
Vice Chairman

Al Martinez  
Rusty McAllister  
Audrey Noriega  
David Olsen  
Katherine Ong



**Executive Staff**

Tina M. Leiss  
Executive Officer

Cheryl Price  
Operations Officer

Steve Edmundson  
Investment Officer

Memorandum

To: PERS Liaison Officers  
From: Charyl Lacombe, Manager  
Employer Services Division  
Date: November 21, 2016  
Re: Holiday Pay (status code 34)

PERS policy 1.28 defines holiday pay as “compensation for work actually performed during an official holiday as defined by NRS. 236.015 which is in addition to the compensation paid to all employees who do not work, providing the total working hours do not exceed the working hours of a normal workweek or pay period as certified by the public employer.”

Eligible holiday pay hours are required to be reported using a status code 34 on your monthly wage and contribution report; however, only holiday pay hours that are in excess of the full time equivalent should be reported as a status code 34. Please refer to the examples below for additional information.

**Example I:** Employee A is scheduled to work on a holiday and customarily works various holidays as part of his regular schedule. He receives 8 hours of holiday pay compensated at time and a half in addition to his normal pay for the holiday that he worked.

**Explanation:** The employee was compensated for work actually performed during an official holiday, while not exceeding the normal working hours. The additional 8 hours of holiday pay paid at half time is reportable as a code 34, the 8 hours of regular pay would be reported as a status code 1.

**Example II:** Employee B normally works a Monday-Friday, 8-5 shift and normally has official holidays off. He is asked to come in and work on an official holiday. He receives pay in addition to his normal pay for that work. This additional pay is not reportable.

**Explanation:** The additional time worked is overtime.

If you have any questions, please call me at (775) 687-4200 extension 228.