

Retirement Board

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Memorandum

To: PERS Liaison Officers

From: Charyl Lacombe, Director
Employer, Production, and Pension Services Division

Date: June 15, 2023

Re: Holiday Pay (status code 34) update

Governor Lombardo signed AB140; on Thursday June 8, 2023, adding Juneteenth as a State recognized holiday under NRS 236.015.

PERS Official Policy 1.19 defines holiday pay as “[c]ompensation 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 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 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 contact Charyl Lacombe, Director of Employer Pension & Production Services at (775) 687-4200 extension 228 or Alicia Albertson, Manager of Employer Services at (775) 687-4200 extension 470.