

# ***Organization Information Extracted from: section 201-202.docx***

**\*\*PART 1: Information for ROPSSA\*\***

## **SUB-PART A: REMUNERATION**

### **Section 201. Remuneration Defined**

• Remuneration (salary or wages) as set forth in 41 PNC § 702(a)(21) shall be taxable regardless of what it is called by the employer or employee and shall include, but is not limited to, the following:

- Hourly or daily wages;
- Salaries;
- Bonuses or awards;
- Sales commissions (on products, equipment, land, housing, insurance, etc.);
- Shares of profits;
- Back pay;
- Land;
- Pay advances;
- Termination pay;
- Tips;
- Space and equipment rental; and,

• The value of food and lodging provided, except in the case of household domestic workers and other employees required to accept lodging on the employer's business premise as a condition of employment and employees whose meals are provided at the employer's place of business for the employer's convenience.

• When Received: Remuneration, in order to be taxable and credited to an employee's account must be actually or constructively paid to such employee.

• Remuneration is deemed to be constructively paid when it is credited to the account of, or set aside for, an employee, so that it may be drawn upon by the employee at any time although not then actually received:

• The remuneration must be credited to or set aside for the employee and must be made available without restriction so that it may be drawn upon at any time; or

• The employer must intend to pay or set aside, or to set aside or credit, the remuneration when due to the employee, and failure of the employer to credit or set aside the wages is due to clerical error or mistake in the mechanics of payment, and because of the clerical error or mistake the remuneration is not actually available at that time.

• Remuneration earned before, but paid after the death of an employee, shall be credited to the quarter in which the employee died.

SUB-PART A: MAXIMUM REMUNERATION

Section 202. Maximum Remuneration

- The maximum amount of remuneration received during a quarter from one employer by any one employee upon which contributions must be deducted and contributed to the Retirement Fund is three thousand dollars (\$3,000.00); provided, however, that such maximum amount of remuneration shall be increased to four thousand dollars (\$4,000) on October 1, 2007 and shall be increased to five thousand dollars (\$5,000) after October 1, 2008 and shall be increased and shall be increased to six thousand dollars (\$6,000) on October 1, 2015, and shall be increased to eight thousand dollars (\$8,000) on October 1, 2017. On October 1, 2020, there will no longer be a maximum amount of remuneration.

[41 PNC § 742] (Revised 03/13/14. See Section 7 of RPPL No. 9-12)

**\*\*PART 2: Information for HCF\*\***

The provided content does not contain any specific information related to HCF. Therefore, there is no relevant information to include under PART 2 for HCF. However, it is important to note that the general information provided in PART 1 (remuneration defined and maximum remuneration) may also apply to HCF, as it is not explicitly stated that these rules do not apply to them.