

Final Pay Information

This section requests information about all final pay issued to your employee during the period covered by your final Payroll Work Report. There are some payments that will need to be reported on this form that may not be reported on the final Payroll Work Report. This can happen, for example, when a Teacher member receives payment in June for accrued sick/vacation time even though their final pay may be in July or August. Please report any payments for unused sick/vacation time on this form, along with the final pay information.

Date of Last Paycheck

Provide the date of the last paycheck the employee received, including any checks for lump-sum payments for unused vacation, sick pay, or earned time, etc.

Regular Earnings

Total of all regular earnable compensation paid during the final reporting period. If you report to us monthly, include the full month's earnings, **not just the earnings on their last check.**

Vacation Pay

Enter the amount of any lump-sum payment made at termination for unused vacation accruals from which MainePERS' contributions were withheld. Payment for up to 30 days' (maximum of 240 hours) worth of unused vacation and/or sick accruals at termination may be earnable compensation for retirement. This is the amount reported in this field.

Payment for unused vacation accruals in excess of 30 days' worth (over 240 hours) that is not subject to MainePERS contributions should be reported as an excess payment in the box on the right-hand side of the form.

DO NOT report payment for vacation days actually taken by the employee in this field. Payment for vacation days actually taken should be reported as regular earnings.

NOTE: If your employee receives earned time (ET) or paid time off (PTO) instead of sick and vacation pay, treat this in the same manner as vacation pay.

Sick Leave Pay

Enter the amount of any lump-sum payment made at termination for unused sick accruals from which MainePERS' contributions were withheld. Payment for up to 30 days' (maximum of 240 hours) worth of unused vacation and/or sick accruals at termination may be earnable compensation for retirement. This is the amount reported in this field.

Payment for unused sick accruals in excess of 30 days' worth (over 240 hours) that is not subject to MainePERS contributions should be reported as an excess payment in the box on the right-hand side of the form.

DO NOT report sick days actually taken by the employee in this field. Payment for sick days actually taken should be reported as regular earnings.

Other Pay (Describe)

These fields are used to provide MainePERS with information on other types of payments that do not belong in the above fields. Common examples include stipends for secondary positions, or payments for unused comp. time or personal leave, etc.

Total Final Pay reported to MainePERS

This is the total of the amounts listed in the fields above it in the Final Pay Information section. This field may not match the amount you reported to us on your final payroll detail report because it may contain information on non-earnable compensation.

Accrued Leave Information

Total accrued vacation before any payment: #____ hours or #____ days

This is the total amount, in either days or hours, of unused vacation time the member had accrued at termination. This should be the total before any lump payments for accrued vacation were made to the member.

Total accrued Sick leave before any payment: #____ hours or #____ days

This is the amount, in either days or hours, of unused sick time the member had accrued at termination. This should be the total before any lump sum payments for accrued sick time were made to the member.

Other Member Information

How many days per year are prescribed for the position held by this employee?

This is the number of work days required of a full-time employee - generally 180+ days for Teachers and between 220-260 days for Administrators. The number of work days for PLD employees may vary.

If this employee is paid hourly, how many hours per day does this employee work?

This is the number of hours a full-time employee in this position is expected to work each day.