

CIPPS STANDARD SPECIAL PAY CODES

03/04/13

PAY NBR.	CHECK STUB DEFINITION	DEFINITION	REPORTABLE AT YEAR END			TAXES WITHHELD WHEN SPECIAL PAY PROCESSED		
			FIT	SIT	FICA	FIT	SIT	FICA
01	TAXABLE	TAXABLE INCOME	Yes	Yes	Yes	Yes	Yes	Yes
02	WRK COMP	WORKERS COMPENSATION	No	No	No	No	No	No
03	M&R NTAX	MOVING & RELOCATION NOT TAXABLE	No	No	No	No	No	No
04	M&R TXBL	MOVING & RELOCATION TAXABLE	Yes	Yes	Yes	Yes	Yes	Yes
05	RPTMEALS	REPORTABLE MEALS	Yes	Yes	Yes	Yes	Yes	Yes
06	LV SHARE	LEAVE SHARE	Yes	Yes	Yes	Yes	Yes	Yes
07	CO. CAR	COMPANY (EMPLOYER PROVIDED) CAR	Yes	Yes	Yes	Yes	Yes	Yes
08	NONTAXBL	NONTAXABLE INCOME	No	No	No	No	No	No
09	ANNUAL	ANNUAL LEAVE	Yes	Yes	Yes	Yes	Yes	Yes
10	SICK LV	SICK LEAVE	Yes	Yes	Yes	Yes	Yes	Yes
11	COMP LV	COMPENSATORY LEAVE	Yes	Yes	Yes	Yes	Yes	Yes
13	SEVR PAY	SEVERANCE PAY	Yes	Yes	Yes	Yes	Yes	Yes
14	IMPLIFE	IMPUTED LIFE	Yes	Yes	Yes	Yes	Yes	Yes
24	IPPBONUS	INCENTIVE PAY PLAN BONUS	Yes	Yes	Yes	Yes	Yes	Yes
25	BONUS	BONUS PAY	Yes	Yes	Yes	Yes	Yes	Yes
27	O/T TERM	OVERTIME LEAVE TERMINATION PAY	Yes	Yes	Yes	Yes	Yes	Yes
29	NS SPLMNT	NON-STATE SUPPLEMENT	Yes	Yes	Yes	Yes	Yes	Yes
30	S SPLMNT	STATE SUPPLEMENT	Yes	Yes	Yes	Yes	Yes	Yes
31	INV SEP	INVOLUNTARY SEPARATION	Yes	Yes	Yes	Yes	Yes	Yes
32	TEMP PAY	TEMPORARY PAY	Yes	Yes	Yes	Yes	Yes	Yes
34	MOBILE DEV NT	MOBILE DEVICE NONTAXABLE	No	No	No	No	No	No
35	MOBILE DEV TX	MOBILE DEV TAXABLE	Yes	Yes	Yes	Yes	Yes	Yes
43	LWOP	LEAVE WITHOUT PAY	Yes	Yes	Yes	Yes	Yes	Yes
44	MIL SUPP	MILITARY SUPPLEMENT	Yes	Yes	No	Yes	Yes	No
46	FLXNTXBLE	FLEXIBLE NONTAXABLE	No	No	No	No	No	No
49	NCAWDS	NON-CASH AWARDS	Yes	Yes	Yes	Yes	Yes	Yes
54	DEC-PAY1	DECEASED PAY 1	No	No	Yes	No	No	Yes

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			FIT	SIT	FICA	FIT	SIT	FICA
55	DEC-PAY2	DECEASED PAY 2	No	No	No	No	No	No
61	VSDP BEN	VSDP BENEFIT PAYMENTS	Yes	Yes	Yes	Yes	Yes	Yes
62	WCSDPBEN	VSDP WORK. COMP. PAY	No	No	No	No	No	No
63	WC SUPP	NON-VSDP STATE SUPP. PAY	Yes	Yes	Yes	Yes	Yes	Yes
66	ANNUAL	INVOLUNTARY SEP. ANNUAL LEAVE	Yes	Yes	Yes	Yes	Yes	Yes
67	SICK LV	INVOLUNTARY SEP. SICK LEAVE	Yes	Yes	Yes	Yes	Yes	Yes
68	COMP LV	INVOLUNTARY SEP. COMPENSATORY LVE	Yes	Yes	Yes	Yes	Yes	Yes
71	ER PD TAX	EMPLOYER PAID TAXES FOR EMPLOYEE	Yes	Yes	Yes	Yes	Yes	Yes
76	PAYDOCK	DOCK PAY	No	No	No	No	No	No
99	CONTBASE	NON-PD USED TO CALC RETIREMENT	No	No	No	No	No	No

Listed above are the standard statewide special pay numbers/nomenclature.

NOTE: Special Pays that are defined as “Supplemental Wages” in the IRS Regulations must be taxed at the current Supplemental Tax Rate UNLESS there are additional regular wages being paid concurrently with the Special Payment.

Consult the document found on the DOA Website entitled “[Statewide Special Pay Codes – Examples of Combinations of Indicators](http://www.doa.virginia.gov/Payroll/Forms/SpecialPaysProcessingHints.pdf)” (<http://www.doa.virginia.gov/Payroll/Forms/SpecialPaysProcessingHints.pdf>) to determine appropriate indicators to use on the HUE01 Screen.

Contact the Payroll Operations Section of DOA if your agency has unique payroll needs that you feel can be accommodated through the use of special payments. Remember, however, that DOA must establish special payments at the company (agency) level in order for them to be processed for your agency.