**Section 4402.40 Non-Salary Compensation**

For purposes of calculating pension contributions and pension benefits, the following categories of pay shall not be considered compensation:

a) Accumulated Unused Time

Compensation for unused accumulated vacation, sick, or personal time earned during employment, regardless of whether the compensation is received during employment or after termination.

b) Awards

Compensation for an extraordinary deed or accomplishment, which is not recurring in nature.

c) Automobile Allowance

Compensation for the use of the employee's personal automobile.

d) Food Allowance

Compensation for the purchase of meals while performing the duties required.

e) Housing Allowance

Compensation received for the purpose of providing housing, in whole or in part. The method of providing the housing, such as renting or purchasing, is irrelevant.

f) Merit Pay

Compensation which is neither fixed in amount or determined by a reviewing bargaining agreement or pay plan, nor added into the salary for determining future increases.

g) Overtime Pay

Compensation paid for working more than the regular hours specified in the contract or pay plan.

h) Shift Differential

Compensation for working a second or third shift, in addition to the salary attached to that rank or class.

i) Temporary Pay

Compensation received for temporarily performing the duties of a higher rank or specialty rank position shall not be considered salary unless and until this compensation has been received continually for one full year.

j) Uniform Allowance

Compensation received as reimbursement or payment for the purchase of necessary uniforms and equipment for use in the performance of the required duties. This compensation may be paid as reimbursement or as a fixed amount, regardless of the actual amount expended.

(Source: Amended at 20 Ill. Reg. 5838, effective April 9, 1996)