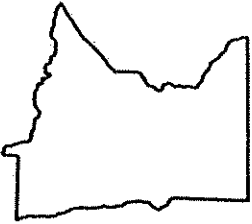


	CO PERS	HI ERS	IL SERS	IA PERS	MO PSRS	ND PERS	ND TFR	OH PERS	OH SERS	OH STRS	OR PERS	OR TRS	SD ERS	VA RS	WA PERF	WA TRF	WI RF
1. Base Salary	Incl	Incl	Incl ³	Incl ⁴	Incl ⁷	Incl	Incl	Incl ¹³	Incl ¹³	Incl ¹³	Incl	Incl	Incl ¹⁷	Incl	Incl ¹⁹	Incl ¹⁹	Incl ²¹
2. Overtime/Comp Time	Incl				Excl	Excl	Incl								Incl	Incl	
3. Extracurricular Pay					Excl		Incl ⁸			Incl	Excl	Excl			Incl	Incl	
4. Back Pay	Incl ²									Incl ¹⁴	Incl ¹⁶	Incl ¹⁶			Incl	Incl	Incl ²²
5. Def Comp/403(b) Eee Cont	Incl						Incl	Incl	Incl	Incl	Incl	Incl	Incl		Incl	Incl	Incl
6. Def Comp/403(b) Err Match																	
7. Section 125 Deductions			Incl				Incl	Incl	Incl	Incl	Incl	Incl	Incl				
8. Used Vacation	Incl							Incl									
9. Unused Vacation		Excl	Excl	Excl			Excl	Incl ⁹	Excl	Excl			Incl		Excl	Excl	
10. Used Sick Leave	Incl			Excl				Incl									
11. Unused Sick Leave	Excl		Excl				Excl	Incl ⁹	Excl	Excl	Excl	Excl	Incl		Excl	Excl	Excl
12. Work Comp. Payments							Excl						Excl				
13. Disability Leave Pay								Incl									
14. Work Related Injury Pay	Incl																
15. Housing Allowance	Excl						Excl	Incl ¹¹									
16. Clothing Allowance	Excl																Excl
17. Meals Allowance								Incl ¹¹	Excl	Excl			Excl				
18. Laundry Allowance								Incl ¹¹	Excl	Excl							
19. Auto Usage Payments	Excl						Excl										
20. Expense Reimbursement	Excl							Excl		Excl			Excl				
21. Tuition Reimbursement	Excl							Excl	Excl	Excl							
22. Moving Exp. Reimbursement								Excl	Excl	Excl			Excl				
23. Other Fringe Benefits	Excl																Excl
24. Vacation Donation																	
25. Lump Sum Perf. Bonus	Incl ¹																Incl
26. Merit Pay	Incl ¹																
27. Holiday Pay	Incl																
28. Unused Holiday Pay			Excl														
29. Per Diem Payments			Excl ¹⁰														
30. Payments By Other Gov't's																	Excl
31. Longevity/Stability Pay																	Excl
32. Payments For Property																	
33. Federal Grants	Incl																
34. Commissions	Excl							Incl ¹⁰	Incl ¹⁰								
35. Fees To Employees																	
36. Administrative Leave	Incl																
37. Sabbatical Leave	Incl																Incl
38. Personal Leave	Incl						Excl	Incl									
39. Annual Leave	Incl																
40. Insurance Payments	Excl						Excl	Excl	Excl	Excl	Excl	Excl	Excl				Excl
41. Dependent Care Assistance	Excl																
42. Employer Retirement Contrib																	Excl
43. Bonuses Unrelated to Serv.	Excl		Excl	Excl	Excl					Excl	Excl	Excl	Excl				Excl
44. Early Retirement Incentives	Excl		Excl	Excl	Excl		Excl	Excl ¹²	Excl ¹²	Excl	Excl	Excl	Excl				Excl
45. Christmas Bonus	Excl																
46. Cash Awards	Excl										Excl	Excl					
47. Honorariums	Excl																
48. Severance Pay	Excl		Excl	Excl			Incl				Excl	Excl	Excl		Excl	Excl	Excl
49. Unemployment Compens																	Excl
50. Damage Pay	Excl																Excl
51. Pmts Beyond Member's Death	Excl										Excl	Excl					Excl
52. Non-Cash Remuneration				Incl ⁵							Incl ¹⁵	Incl ¹⁵			Incl ¹⁸	Excl	Incl ²⁰
53. Acceleration Pay or Pay Advance											Excl	Excl					
54. Employer Paid Member Contrib.													Incl				
55. Change in Comp. Method Pay																	Excl ²³



MINNESOTA STATE RETIREMENT SYSTEM

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August 4, 1994

The Honorable Phil J. Riveness
Minnesota State Senate
309 State Capitol
St. Paul, MN 55155

Dear Senator Riveness:

In preparation for the first meeting of the Salary Study Committee, the fund directors compiled the enclosed grid to illustrate what is included as salary for pension purposes for the various retirement plans. The grid shows many similarities but does highlight a few areas where there are differences.

Please call if you would like additional information prepared prior to the meeting.

Sincerely,

David Bergstrom
Executive Director

DKB:JB

cc: State Representative Bob Johnson
Mr. Larry Martin
Mr. Gene Waschbusch
Ms. Laurie Hacking

LCP & R AUG - 8 1994

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Bergstrom Exh. 2

	PERA	MSRS	TRA	St. Paul TRA	Duluth TRA	Mpls. TRA	MERF
Base Salary	X	X	X	X	X	X	X
Overtime/Comp Time	X	X	X	X	X	X	X
Extra Curricular			X	X	X	X	
Back Pay	X	X	X	X	X	X	X
Deferred Comp. Employer Match		X		N/A	N/A		N/A
Used Vacation	X	X	X	X	X	X	X
Unused Vacation		*					Yearly-- not at term.
Used Sick Leave	X	X	X	X	X	X	X
Unused Sick Leave							Yearly-- not at term.
Workers Comp. Payments	Voluntary EE & ER	Voluntary EE & ER		Voluntary EE & ER			
Housing Allowance, Clothing Allowances, etc.				Auto			
Vacation Donation		X					
Lump Sum Performance Bonus	X	X	X	N/A	N/A	X	N/A
Holiday Pay	X	X	X	X	N/A	X	
Per Diem	X	**		X			
Longevity Pay - Stability Pay	X	X	X	X	X	N/A	X
Federal Grants (unless prohibited)	X						
Fees to Employees	X	X	X	X			

None of the funds require deductions on the following: Severance Pay or Retirement Bonus, Employer Paid Fringe Benefits (Flexible Spending Account, Cafeteria plans etc.), Wellness Payments, Payments in lieu of Employer-paid Insurance, Payments to school administrators for service on weekends or holidays.

*State Patrol: Deductions are taken from lump sum payment of vacation and overtime at point of termination, and the number of hours of salary replace lower salary hours from the start of the average salary period five years ago.

**Legislators: Have deductions taken from per diem only while in regular or special session, and this counts as salary in the "5 high year" average salary calculation.