

Acceptable & Unacceptable Salary for Retirement Contributions

The Wyoming Retirement System recently completed an employer audit on cash remuneration and it will soon be available at retirement.wyo.gov under the employer tab. Accordingly, WRS wants to ensure employers are aware of what qualifies as acceptable salary for retirement contributions. When contributions are reported on an unacceptable salary, it creates the need for an adjustment and will ultimately delay your employees' request to retire or refund. Please keep the information listed below and share it with all in your organization who may need it.

Acceptable Salary for Retirement Contributions

- Pay for current services rendered, including pay for extra duties
- Longevity pay
- On-call pay
- Pay for used administrative, sabbatical, annual, sick, vacation, or personal leave
- Any pay for compensatory time, provided any such pay for compensatory time is earned within the last twelve months
- Any retroactive compensation payments pursuant to court orders, arbitration awards, or litigation and grievance settlements

Examples of Unacceptable Salary

- Fringe benefits, including payments for unused annual, sick, vacation, or personal leave
- Housing allowances
- Transportation expenses, including stipends and vehicle expenses
- Cell phone reimbursements
- Early retirement incentive pay
- Severance pay
- Bonuses
- Medical insurance paid by the employer
- Workers compensation benefits
- Disability insurance premiums or benefits
- Payments received by a member in lieu of previously employer-provided fringe benefits under an agreement between the employee and participating employer entered into within sixty months before retirement, or any other payment which may reasonably be construed to be a fringe benefit

- Any payment made during any three-year period of employment which is deemed to increase highest average salary for the primary purpose of increasing a retirement benefit

Important Reminder

Please keep WRS informed of any changes to the personnel we have listed as employer contacts. If you have any questions, or any contact changes to submit, please e-mail them to Renee Winfrey at renee.winfrey@wyo.gov.

We appreciate your continued partnership with the Wyoming Retirement System.



Stay in touch with Wyoming Retirement System on Facebook for updates on our retirement educators' schedule, Wyoming Retirement System news, and general information about retirement-related topics.

News and Information is also available at our website: retirement.wyo.gov