STATE OF MISSISSIPPI
DEPARTMENT OF FINANCE AND ADMINISTRATION

TOPIC	PAYROLL	SUB-SECTION 20.20.25
SECTION	PROCESSING	ISSUANCE DATE May 30, 2008
SUB-SECTION	EARNINGS CODES	REVISED - 2018

EARNINGS CODES

Earnings codes define the type of work activity for reporting purposes for time, leave, and travel expenses. Earnings can be wages, hours, overtime, bonuses, shift work, leave or non-cash earnings such as state vehicle use, taxable value of life insurance, housing, etc. Earnings codes may be recorded as hours, dollars or percentages. The SPAHRS Earnings Code Table establishes the rules and codes for earnings.

EARNINGS CODE ENTRY

Earnings codes are entered on timesheets in SPAHRS. However, some payments are generated even if an earnings code was not entered on the timesheet. Examples of these payments include board member per diem paid on a travel voucher, terminal leave entered on the separation record, and emoluments entered on the position record.

EXPENDITURE CODES

SPAHRS assigns expenditure codes based on the earnings codes and other system processes. Contract worker payments require contractual expenditure codes. Travel earnings codes use travel object codes depending on the type of travel.

REFERENCES

The SPAHRS PR Tables manual explains earnings codes tables. A list of earnings codes is found in the SPAHRS General Earnings Codes manual. These manuals can be accessed at.
www.mmrs.state.ms.us/MMRS_Training/training_materials/SPAHRS/Payroll/index.shtml