

## Chapter 33 Value of Maintenance

### 100 Purpose

The purpose of this regulation is to explain the conditions under which the value of maintenance must be reported as part of earned compensation.

### 101 Requirement for reporting maintenance provided by an employer.

In accordance with the provisions of Miss. Code Ann. §§ 25-11-5 and 25-11-103(k), (1972, as amended), all agencies, departments, institutions, and political subdivisions who are covered under Social Security through PERS or who have joined the Retirement System for retirement annuity coverage are required to report and the employee and employer to pay contributions on the value of **both cash and non-cash** maintenance allowed employees in addition to their salaries. Each agency, department, institution, and political subdivision shall be required to notify the Executive Director of the Retirement Board in writing the name, position, type of maintenance furnished (such as room, home, meals, and utilities) for each such individual and such position so covered and shall state the total amount of maintenance allowed in each case which shall be uniform for the same type of maintenance furnished throughout the agency.

#### 1. Maintenance reportable from and after July 1, 2001

The Executive Director shall have authority to approve such maintenance allowances up to a maximum of \$ 1500.00 per month, but any maintenance claimed in excess of \$ 1500.00 per month must be submitted to the Board of Trustees of the Retirement System for final determination of the amount of maintenance to be allowed for retirement purposes. Effective July 1, 2001, the monthly maximum maintenance allowance, which includes the value of employer provided housing, utilities and meals, etc., is as follows:

<b>Maximum Monthly Maintenance Allowed</b>	<b>Title or Position of Recipient</b>
\$ 750.00	Public School Personnel
\$1,125.00	Presidents of community or junior colleges
\$ 750.00	Other personnel of community or junior colleges
\$1,125.00	Heads of state institutions
\$ 750.00	Other personnel of state institutions
\$1,500.00	Presidents or chancellors of universities
\$ 750.00	Other personnel of universities

#### 2. Maximum maintenance reportable from July 1, 1992, to June 30, 2001

From July 1, 1992, to June 30, 2001, the maximum monthly maintenance allowed was as follows:

**Maximum Monthly  
Maintenance**

**Allowed**

\$ 600.00  
\$ 900.00  
\$ 600.00  
\$ 900.00  
\$ 600.00  
\$1,200.00  
\$ 600.00

**Title or Position  
of Recipient**

Public School Personnel  
Presidents of community or junior colleges  
Other personnel of community or junior colleges  
Heads of state institutions  
Other personnel of state institutions  
Presidents or chancellors of universities  
Other personnel of universities

**3. Maximum maintenance reportable from July 1, 1984, to June 30, 1992.**

From July 1, 1984, to June 30, 1992, the maximum monthly maintenance allowed was as follows:

**Maximum Monthly  
Maintenance**

**Allowed**

\$ 300.00  
\$ 450.00  
\$ 300.00  
\$ 450.00  
\$ 300.00  
\$ 600.00  
\$ 300.00

**Title or Position  
of Recipient**

Public School Personnel  
Presidents of junior colleges  
Other personnel of junior colleges  
Heads of state institutions  
Other personnel of state institutions  
Presidents or chancellors of universities  
Other personnel of universities

**4. Maximum maintenance reportable from July 1, 1980, to June 30, 1984.**

From July 1, 1980, to June 30, 1984, the maximum monthly maintenance allowed was as follows:

**Maximum Monthly  
Maintenance**

**Allowed**

\$ 200.00  
\$ 300.00  
\$ 200.00  
\$ 300.00  
\$ 200.00  
\$ 400.00  
\$ 200.00

**Title or Position  
of Recipient**

Public School Personnel  
Presidents of junior colleges  
Other personnel of junior colleges  
Heads of state institutions  
Other personnel of state institutions  
Presidents or chancellors of universities  
Other personnel of universities

**5. Maximum maintenance reportable from April 1, 1971, to June 30, 1980.**

From April 1, 1971, to June 30, 1980, the maximum monthly maintenance allowed was as follows:

<b>Maximum Monthly Maintenance <u>Allowed</u></b>	<b><u>Title or Position of Recipient</u></b>
\$ 100.00	Public School Personnel
\$ 150.00	Presidents of junior colleges
\$ 100.00	Other personnel of junior colleges
\$ 150.00	Heads of state institutions
\$ 100.00	Other personnel of state institutions
\$ 200.00	Presidents or chancellors of senior colleges
\$ 100.00	Other personnel of senior colleges

**6. Conditions for reporting the value of maintenance.**

- a. Travel Expenses. No reimbursement for travel may be reported to PERS.
- b. Housing Furnished. PERS has the right to require that the value of non-cash maintenance provided by the employer, such as housing, be certified by an independent source, i.e., certification by a real estate agent or appraiser knowledgeable as to the fair market value of such maintenance to be provided. The value of the maintenance once fixed shall remain the same for the next person who receives such maintenance.
- c. Meals Provided. The value of meals shall be based on the true value of the meals actually provided to the employee.

**7. Liability for improper reporting of maintenance.**

If the value of maintenance is not reported as required, it is the liability of the agency to make the proper payment of employer contributions and to ensure the proper collection of contributions from each employee for the entire retroactive period if, at any time in the future, it is discovered that there has been an error in reporting of such maintenance.

**(History: Adopted January 31, 1962, page 568; amended June 30, 1992; amended July 1, 2001; amended June 21, 2005 to be effective August 1, 2005; reformatted and amended August 1, 2007)**