

**ELIGIBLE WAGES PRIOR TO OCTOBER 1, 2015**

<b>Type of Ineligible Wages (not inclusive)</b>
Car / Auto allowances
Card Supp Tax EMR
Club Dues
Coach Class Incentive EMR
Disability
Employee Referral payments
Executive Group Life
FMLA
Gap Pay (DOLIR program to subsidize FT employees rather than lay offs)
Gift Certificate
Health Insurance reimbursement
Healthy Reward
Incentives
LOA
Long Term disability
Lump Sum Payments
Other allowances (rent, living, etc)
Patent Tech Award
Per Diem
Recognition Awards
Reimbursements (Tuition, expenses incurred, etc.)
S & A Payments
Serv Awd Supp Tax EMR
Service Award cash payments
Severance Pay
Short Term Disability
Sick Time Payout (lump sum)
Stock Option Exercise
Sub Pay (compensation for unemployment)
Taxable Moving Expenses
Tickets to Events Supp Tax EMR
Travel Expenses
Tuition Reimb Payout
Tuition Supp Tax EMR
Vacation Pay upon termination

<b>Type of Eligible Wages (inclusive)</b>
Gross Wages
Bonus
Deferred Comp Payouts
Overtime
Commissions
Shift Premium
Vacation Pay while an employee of the company
Sick Pay while an employee of the company

**ELIGIBLE WAGES OCTOBER 1, 2015 AND AFTER**

<b>Type of Eligible Wages (inclusive)</b>
W-2 Box 16 Wages