
Is Your Essential Worker Payment or Hazard Pay Reportable to TRS?

To: TRS Employers

From: Nolan Brilz, Accounting/Fiscal Manager, Montana Teachers' Retirement System

Date: December 10, 2020

Re: Reportability of Essential Worker Payment or Hazard Pay

TRS has received a number of inquiries regarding whether a one-time COVID payment to a TRS member is reportable. To answer this question, TRS must consider the intended purpose of such a payment, not its funding source.

In short:

- If the payment is tied to additional work performed by the member, it is reportable as earned compensation, just as TRS would consider a stipend or hourly rate for extra duty services to be reportable.
- If the payment is **not** tied to additional work, it is not reportable to TRS. This is consistent with TRS's administrative rule on the treatment of one-time incentives or bonuses ([ARM 2.44.530](#)).

If you have questions, don't hesitate to contact Nolan Brilz by phone (406-444-3679) or email: NBrilz@mt.gov



Montana Teachers'
Retirement System

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