

2-14 Rights of Employees Absent Due to Service in the Uniformed Services

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2-14.3 Types of Supplemental Pay

(a) **Pay differential.** An employee eligible for supplemental pay is paid a pay differential for each day of absence from scheduled employment in the classified service.

(2) **Base wage.** The employee's base wage in the classified service includes only the employee's base rate of pay. The following pay and premiums are not included in the employee's base rate of pay when computing a pay differential:

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(H) Out-of-state location premiums [rules 5-6.3, ~~5-6.4~~, and 5-6.5].

(I) Department of treasury field-auditor premium [rule 5-6.4].

(J) Emergency response compensation [rule 5-6.6].

(JK) Expense reimbursements [rule 5-7].

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5-6 Additional Compensation: Miscellaneous

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5-6.4 Premium for Department of Treasury Field Auditors

(a) **Eligibility.** An ~~auditor employed in the~~ department of treasury employee assigned to the tax compliance field audit division classified as an auditor, auditing specialist, or auditor manager ~~who audits out-of-state taxpayers whose duties are governed by and who must adhere to the administrative rules on field-audit standards promulgated under Public Act 122 of 1941~~ is paid an ~~out-of-state location~~ field-auditor premium.

~~(1) If the auditor's principal work location and residence are outside of the state of Michigan, the premium is paid for all hours in pay status.~~

~~(2) If the auditor's principal work location or residence is in the state of Michigan, the auditor is paid the premium for all hours in pay status while performing audits out of state.~~

(b) **Rate.** The ~~out-of-state location~~ field-auditor premium is 20 percent of the employee's base pay.