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PENNSYLVANIA TEST AUDIT PROGRAM

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CASHIERS

The question of the proper classification of cashiers has risen numerous times in the Test Audit Program as well as in general inquiries. A cashier is responsible for accepting payment for merchandise or services rendered and is normally located in either a booth, a separate office, behind a counter or on a sales floor. Regardless of the physical work location, the cashier whose regular and frequent duty is accepting payment for merchandise or services rendered should be assigned to the basic classification of the business and not to the standard exception classification, Code 953, Office. Cashiers are not considered clerical employees and their payroll should be included in the appropriate basic classification.¹

¹ The current Manual procedure for auto dealer cashiers is being modified on a prospective basis to reflect the intent of this directive.