



NHRS

New Hampshire Retirement System

TO: All employers

DATE: July 10, 2009

FROM: Employer Services

SUBJECT: Extra or Special Duty

House Bill 2 (HB 2) amends RSA 100-A:1, Definitions, by inserting a new paragraph as follows: **“Extra or Special Duty”** means member work activities or details for which the employer bills or charges another entity, in whole or in part, for the work activities or details provided.

An excerpt from RSA 100-A:16, II (b), as amended, reads as follows: “The contributions of each employer for benefits under the retirement system on account of group II members shall consist of a percentage of the earnable compensation of its members to be known as the “normal contribution,” and an additional amount to be known as the “accrued liability contribution;” provided that any employer, other than the state, shall pay 70 percent of such total contributions for state fiscal year 2010, and 30 percent thereof shall be paid by the state for state fiscal year 2010, and that beginning with state fiscal year 2011 any employer, other than the state, shall pay 75 percent of such total contributions, and 25 percent thereof shall be paid by the state, and that beginning with state fiscal year 2012, and every state fiscal year thereafter, any employer, other than the state, shall pay 65 percent of such total contributions, and 35 percent thereof shall be paid by the state; and provided that, **in the case of compensation attributable to extra or special duty, the employer shall pay the full amount of such total contributions;...**”

As a result of the changes enacted in HB 2, it is necessary that all employers modify the method of reporting wage and contribution information to the NHRS. NHRS is currently developing system modifications to accommodate this process but recognizes that employers may need to report extra or special duty pay data prior to modification implementation. As an interim measure and to accommodate that need we are providing the attached spreadsheet for employer use. Most wages will automatically be reported through the employer reporting file, however, please complete this spreadsheet to identify any Extra or Special Duty pay as follows.

- If these wages have been reported in your batch:
 - Complete the spreadsheet and include the batch number within which you reported these wages. Attach to your voucher or email to NHRS at pam.hopkins@nhrs.org
- If these wages have not been reported to us through your batch:
 - Complete the spreadsheet, include a check for the total amount due and remit to NHRS in order that this information may be manually posted to the member record.

If you have any questions, please contact an Employer Services representative at 410-3500, ext 3673.

To request a copy of the form in an Excel spreadsheet format, please call 410-3500 x3614.

