



EARNABLE COMPENSATION

Earnable Compensation is the compensation paid to a member that may be included in calculating Average Final Compensation (AFC). The definition of Earnable Compensation varies depending on membership status as of July 1, 2011, and/or vested status as of January 1, 2012. Here is a list of compensation types under RSA 100-A breaking down to whom they apply. For more information on earnable compensation, see:

<https://www.nhrs.org/employers/employer-resources/laws-administrative-rules/statutory-interpretive-guidance>

KEY: Y – Included as Earnable Compensation. N – Not included as Earnable Compensation.

Type of Compensation	Tier A: Vested Prior to 1/1/12	Tier B or C: Not Vested Prior to 1/1/12
Full Base Rate of Compensation Paid	Y	Y
Overtime Pay	Y	Y
Holiday Pay	Y	Y
Vacation Pay	Y	Y
Sick Pay	Y	Y
Annual Longevity Pay	Y	Y
Cost of Living Bonus	Y	Y
Additional Pay for Extracurricular & Instructional Activities (<i>Teacher/Employee members employed by a school district or SAU and full-time CCSNH faculty* only</i>)	Y	Y
Teacher Development Pay Not Part of Contracted Salary	Y	Y
Annual cash attendance stipends or bonuses (<i>effective 9/10/19</i>)	Y	Y
Fair Market Value of Employer Furnished Meals & Living Quarters, if Subject to Federal Income Tax	Y	Y
Supplemental Pay by Employer while Member is Receiving Workers' Comp.	Y	Y
Salary Continuance	Y	Y
Military Differential Pay - No Termination of Employment	Y	Y
Military Differential Pay After Employment Termination to Enter United States Armed Forces	Y	Y
Extra or Special Duty Pay (<i>Group II members only</i>)	Y	Y**
Severance Pay	***	N
Cash Incentives Paid by Employer to Encourage Member to Retire	Y	N
Pay for Unused Vacation Time	Y	N
Pay for Unused Sick Time	Y	N
End of Career Additional Longevity Pay	Y	N
Settlement Agreements	***	***
Amounts paid more than 120 days after Termination of Employment	***	N

* – Effective 9/10/19 for CCSNH; ** – Tier B only; *** – Contact NHRS

Note: AFC is also subject to limitations contained in RSA 100-A: 1, XVIII.

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