



New Hampshire Retirement System
54 Regional Drive, Concord, NH 03301
Phone: (603) 410-3500 - Fax: (603) 410-3501
Website: www.nhrs.org - Email: info@nhrs.org

Contact: NHRS Audit Team, (603) 410-3681

Compensation Over Base Reference Guide

This guide is intended to provide a quick reference to the types of compensation that must be reported in the “Compensation Over Base” field of the NHRS Data Reporting System (DRS). For more comprehensive information on what can and cannot be considered “Base Compensation,” see Interpretive Memorandum 2015-1 located on the NHRS website at: <https://www.nhrs.org/employers/statutory-interpretive-guidance>

COMPENSATION OVER BASE INCLUDES

- Overtime whether paid at straight time or time and one-half
- Compensation for working on a holiday that is in excess of the employee’s regular daily pay
- Compensation for unused sick time (Only for Members vested prior to January 1, 2012. This is not reportable for Members who were not vested prior to January 1, 2012)
- Cost-of-Living Bonuses
- Additional pay for extracurricular and instructional activities (For Teachers and support staff only – not reportable for other members)
- Teacher Development Pay (Teachers only – not reportable for other Members)
- Military Differential Pay
- Non-cash compensation for meals and living quarters

Remember also that Extra or Special Duty Pay for Group II Members is only reportable for those members who commenced service prior to July 1, 2011, and must be reported in the Extra or Special Duty field of the DRS.