



Interpretive Memorandum 2012-2

DATE: REVISED AUGUST 17, 2015 (Originally issued December 6, 2012)

POLICY TOPIC: STIPEND RECEIVED BY GROUP II MEMBER FOR ADDITIONAL GROUP I DUTIES IS EARNABLE COMPENSATION WHERE ADDITIONAL DUTIES ARE PART OF GROUP II JOB DESCRIPTION AS CERTIFIED BY THE EMPLOYER

QUESTION/SCENARIO:


A Group II Fire Chief receives a stipend of \$6,000 annually for performing duties as the town’s Emergency Management Director (EMD) which is a Group I part time position. The Employer was advised that the EMD duties would not be reportable as the duties are that of a separate Group I position. The Employer is asking if they were to add the EMD duties to the Fire Chief’s job description, would the stipend be reportable to NHRS. The municipality provided NHRS with their Administrative Code which describes the duties and a job description for the Fire Chief’s position which included the EMD duties.

CONCLUSION:

If the Group II Fire Chief’s job description includes the duties that would otherwise be considered Group I duties, if performed separately from the Group II position, and that job has been certified by the Employer as meeting the requirements of RSA 100-A:1, VIII, then the stipend is part of the Base Compensation for the Fire Chief and is considered to be Earnable Compensation. If the additional duties are not included in the Group II job description, the stipend is not part of Base Compensation.¹

STATUTORY REFERENCE: RSA 100-A:1, VIII & RSA 100-A:1, XVII


Approved by Mark F. Cavanaugh, Esq.
Associate Counsel and Compliance Officer


Approval Date

¹ See Interpretive Memorandum 2015-1 for a detailed discussion of what constitutes Base Compensation