

## INDEX - NHRS INTERPRETIVE MEMORANDA

Date Published	Number	Statutory Provisions	Subject	Comments
12/6/2012 (Revised 08-17-2015)	IM 2012-1	RSA 100-A:1, XXXIV, Admin. Rule RET 302.05	Grandfathered Group I Employee Returning to Work Subject to Current 32 Hour Limit Not Grandfathered Hourly Limit for Full- Time	Group I member hired before 1/21/1988 can continue to work part-time in same job under grandfathered standards.
12/6/2012 (Revised 08-17-2015)	IM 2012-2	RSA 100-A:1, VIII & XVII,	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.	Fire Chief's stipend for additional work as Emerg. Mgmt. Dir. is earnable compensation after duties were folded into job description as Fire Chief and not as separate position.
12/6/2012 (Revised 08-17-2015)	IM 2012-3	RSA 100-A:1, V, & VI	Group I professional assistant positions at school districts or SAU's should be reported as employee members.	Therapy and Nursing <u>Assistants</u> are Group I employee members not teachers because lesser education and certification than primary therapists, nurses, etc.
05/13/2013 (Revised 08-17-2015)	IM 2013-1	RSA 100-A:1(a); A:4, II-b	Job Sharing Teacher Performing Additional Paraprofessional Duties	Additional compensation to teacher for paraprofessional duties is not earnable compensation where paraprofessional position is classified as employee position. Also, no loss of service credit for same paraprofessional service.

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05/30/2013 (Revised 08-17-2015)	IM 2013-2	RSA 100-A:1, XVII(b), See also RSA 100-A:., XVII(a) & RSA 94:9	Terminal Pay for Unclassified Employee as Earnable Compensation	For members not vested prior to January 1, 2012, “terminal pay” under RSA 94:9 is <u>not</u> “earnable compensation” because it is severance pay excludable under RSA 100-A:1, XVII(b)(4).
08/05/2013 (Revised 08-17-2015 and 02-28- 2017)	IM 2013-3	RSA 100-A:1, XVII	Compensation for Extra or Special Duty	Compensation for “extra or special duty” is earnable compensation only for Group II members.
07/02/2013 (Revised 08-17-2015)	IM 2013-4	RSA 100-A:1, XVII	Compensation for Part-Time Duties	Compensation for part-time duties in different position with same employer is not earnable compensation.
07/22/2013 (Revised 08-17-2015)	IM 2013-5	RSA 100-A:53, et seq	Entitled to Medicare; End Stage Renal Disease; Medicare Secondary Payer Rules	Employer plan is primary coverage for first 30 months when Medicare coverage is due to end stage renal disease. Retiree not “entitled to Medicare” until end of 30 month period even if attains age 65. Medical subsidy should not be reduced until end of 30-day period.
06/24/2013 (Revised 08-17-2015)	IM 2013-6	RSA 100-A:52, et seq	Medical Subsidy – Retroactive Payments	Analysis of NHRS policy that retroactive payments are required.
10/16/2013 (Revised 08-17-2015; <b>Rescinded 1/1/2019</b> )	IM-2013-7	RSA 100-A: I, XXXIV	Part-Time Employment of NHRS Retirees	Analysis of application of 5-consecutive-month rule and 1300 per calendar year rule.  <b>RESCINDED 1/1/2019 DUE TO CHANGE IN STATUTORY LAW</b>
12/09/2013 (Revised 08-17-2015)	IM-2013-8	RSA 100-A:3; Admin. Rule RET 302.05	Regularly Scheduled	Town employee is not considered to be regularly scheduled to work full-time where over two year period work hours had dropped below 35 hours per week such that she worked less than 35 hours in a majority of workweeks and did not average 35 hours over the 2 year period. Member should not have been enrolled during that period of time.

08/17/2015	IM 2015-1	RSA 100-A:1, XVII	Base Rate of Compensation	Base rate of compensation is determined by the employer subject to certain rules outlined in this memorandum
08/17/2015	IM 2015-2	RSA 100-A:1, XVII	Teacher Stipends; Additional Pay for Extracurricular and Instructional Activities; and, Teacher Development Pay	The employer may determine if stipends paid to teachers and support staff are base compensation or additional pay for extracurricular and instructional activities which is compensation over base. Compensation for activities wholly unrelated to the educational function is not additional pay for extracurricular and instructional activities. Only Teachers can receive teacher development pay.
08/17/2015	IM 2015-3	RSA 100-A:1, XVII	Holiday Pay	Generally, Holiday Pay is additional compensation paid to a member for working on a holiday. Normal compensation paid for a day which is a holiday on which the member does not work is base compensation.
8/17/2015 (Revised 8/16/2019)	IM 2015-4	RSA 100-1, XVII	Perfect Attendance Bonuses	Review of earnable compensation issues relating to perfect attendance bonuses and stipends for nonabuse of sick time
07/13/2016	IM 2016-1	RSA 100-A:4, III-a	Salary Continuance	How Service Credit Is Awarded And Earnable Compensation Calculated For Members Who Receive Compensation Under An Employer-Sponsored Salary Continuance Plan
09-08-2016	IM 2016-2	RSA 100-A:3	Elected Officials and Officials Appointed for Fixed Terms	Review of conditions and requirements for optional membership for elected and appointed officials
04-18-2018	IM 2018-1	RSA 100-A:1, VI	Enrollment Issues Related to Teacher Certification	Review of certification requirements and enrollment for "Teachers"
7-30-2019	IM 2019-1	RSA 100-A:4, III(b)	Worker's Compensation	Review of earnable compensation and service credit issue relating to members collecting worker's compensation benefits.