

INDEX - NHRS INTERPRETIVE MEMORANDA

IM Number	Date Published	Subject	Comments
IM 2012-1	12/6/2012 <i>(Revised 08/17/2015 & 7/20/22)</i>	Pre-1988 Grandfathered Group I Employee Returning to Work	Group I retiree hired before 1/21/1988 under old participation rules who returns to work is subject to current rules for restoration to service and limits on retiree work hours.
IM 2012-2	12/6/2012 <i>(Revised 8/17/2015 & 7/20/22)</i>	Combining Group I and Group II Positions and Duties	Part-time Group I and Group II positions may be combined to create a full-time Group I position only. Additional Group I duties maybe added to a Group II position only if there is an intrinsic nexus between the Group II position and the duties.
IM 2012-3	12/6/2012 <i>(Revised 8/17/2015 & 7/20/22)</i>	Group I professional assistant positions at school districts or SAU's	By longstanding practice, professional assistants are Group I employee members, not teachers, because of lesser education and certification requirements than primary therapists, nurses, and other specialists.
IM 2013-1	05/13/2013 <i>(Revised 08/17/15 & 7/20/22)</i>	Job Sharing Teacher Additional Duties	Additional compensation to teacher for paraprofessional duties is not earnable compensation where separate paraprofessional position is classified as employee position
IM 2013- 2	5/30/2013 <i>(Revised 8/17/2015, 7/20/22 & 9/18/23)</i>	Terminal Pay for Unclassified State Employees	Terminal Pay under RSA 94:9 is a type of severance pay and is earnable compensation only for members vested prior to 1/1/2012.

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IM 2013-3	8/05/2013 <i>(Revised 8/17/2015, 2/28/2017, 7/20/22 & 9/18/23)</i>	Compensation for Extra or Special Duty	Only Group II Members have ESDP, ESDP must be for extra work beyond normal shifts. "Grant wages" are not ESDP. ESDP is earnable compensation is only for members who commenced service prior to 7/1/2011.
IM 2013-4	7/02/2013 <i>(Revised 8/17/2015 & 7/20/22)</i>	Group I Part-Time Positions and Duties	Employers may combine part-time positions to create a full-time Group I position Additional compensation for separate part-time position is not earnable compensation unless employer adds part-time duties to full-time position.
IM 2013-5	7/22/2013 <i>(Revised 8/17/2015 & 8/2/22)</i>	End Stage Renal Disease Medicare Entitlement	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 month period.
IM 2013-6	6/24/2013 <i>(Revised 8/17/2015 & 8/2/22)</i>	Retroactive Medical Subsidy Payments	Analysis of NHRS policy that retroactive payments of the medical subsidy are required.
IM-2013-7	RESCINDED (1/1/2019)	Part-Time Employment of NHRS Retirees	RESCINDED 1/1/2019 DUE TO CHANGE IN STATUTORY LAW

IM Number	Date Published	Subject	Comments
IM-2013-8	12/09/2013 (Revised 8/17/2015 & 8/2/22)	Regular Full-Time Employment	Discussion of what constitutes regular full-time employment for purposes of NHRS membership.
IM 2015-1	8/17/2015 (Revised 8/2/22, Revised 5/31/23 & 9/18/23)	Earnable Compensation: Full Base Rate Of Compensation And "Compensation Over Base	Discussion of the various types of earnable compensation and the distinction between base compensation and compensation over base.
IM 2015-2	8/17/2015 (Revised 8/2/22 & 9/18/22)	Teacher Stipends; Additional Pay for Extracurricular and Instructional Activities; and, Teacher Development Pay	Additional pay for extracurricular and instructional activities includes activities not involving direct student involvement if related to the schools educational mission but not compensation for activities wholly unrelated to the educational function is not. Compensation for other additional duties and part-time positions may be added to the Member's full-time position Only Teachers can receive teacher development pay.
IM 2015-3	8/17/2015 (Revised 8/2/2022)	Holiday Pay	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.
IM 2015-4	8/17/2015 (Revised 8/16/2019, 8/2/22 & 9/18/23)	Perfect Attendance Bonuses	Review of earnable compensation issues relating to perfect attendance bonuses and stipends for nonabuse of sick time

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IM 2016-1	7/13/2016 (Revised 8/2/22 & 9/18/23)	Salary Continuance	How service credit is awarded and earnable compensation calculated for members who receive compensation under an employer-sponsored salary continuance plan
IM 2016-2	9-08-2016 (Revised 8/2/22)	Elected Officials and Officials Appointed for Fixed Terms	Review of conditions and requirements for optional membership for elected and appointed officials
IM 2018-1	4-18-2018 (Revised 8/2/22)	Enrollment Issues Related to Teacher Certification	Review of certification requirements and enrollment for "Teachers"
IM 2019-1	7-30-2019 (Revised 8/2/22 & 9/18/23)	Worker's Compensation	Review of earnable compensation and service credit issues relating to members collecting workers' compensation indemnity benefits.