

## Interpretive Memorandum 2013-1

**DATE:** **REVISED July 20, 2022** (Originally issued May 13, 2013 and revised August 17, 2015)

**POLICY TOPIC:** **JOB SHARING TEACHER PERFORMING ADDITIONAL PARAPROFESSIONAL DUTIES**

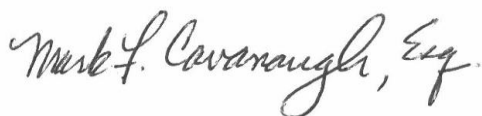
**QUESTIONS/SCENARIO:**

Is compensation paid to a job-sharing Teacher<sup>1</sup> for additional paraprofessional duties performed under a separate contract and at times when the Teacher is not working in the job-sharing teaching position Earnable Compensation?

**CONCLUSION:**

Generally, in situations where two positions are not within the same Member classification, and there is a separate contract for each position, the wages associated with the position that does not qualify for membership standing alone (i.e., the part-time position) are not considered Earnable Compensation and are not reportable to NHRS. In this scenario, the Member is enrolled in NHRS in the Teacher class; and, therefore, only compensation as a Teacher can be reported. The paraprofessional pay is not additional pay as a Teacher but, rather, is separate pay as an Employee for services performed under a separate contract; and, as such, is not reportable as Earnable Compensation.

**STATUTORY REFERENCE:** RSA 100-A:1(a), XVII & RSA 100-A:4, III-b



July 20, 2022

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

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**Approval Date**

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<sup>1</sup> Capitalized terms shall have the meanings as provided in the Interpretive Memoranda Glossary of Terms.