



EARNABLE COMPENSATION

Earnable Compensation is the compensation paid to a member that may be included in calculating Average Final Compensation (AFC). The definition of Earnable Compensation varies depending on membership status as of July 1, 2011, and/or vested status as of January 1, 2012. Here is a list of compensation types under RSA 100-A breaking down to whom they apply. For more information on earnable compensation, see: <https://www.nhrs.org/employers/employer-resources/statutory-interpretive-guidance>

KEY: Y – Included as Earnable Compensation. N – Not included as Earnable Compensation.

| Type of Compensation | Vested Prior to 1/1/12 | Not Vested Prior to 1/1/12 |
|--|------------------------|----------------------------|
| Full Base Rate of Compensation Paid | Y | Y |
| Overtime Pay | Y | Y |
| Holiday Pay | Y | Y |
| Vacation Pay | Y | Y |
| Sick Pay | Y | Y |
| Annual Longevity Pay | Y | Y |
| Cost of Living Bonus | Y | Y |
| Additional Pay for Extracurricular & Instructional Activities (<i>Teacher/Employee members employed by a school district or SAU and full-time CCSNH faculty* only</i>) | Y | Y |
| Teacher Development Pay Not Part of Contracted Salary | Y | Y |
| Annual cash attendance stipends or bonuses (<i>effective 9/10/19</i>) | Y | Y |
| Fair Market Value of Employer Furnished Meals & Living Quarters, if Subject to Federal Income Tax | Y | Y |
| Supplemental Pay by Employer while Member is Receiving Workers' Comp. | Y | Y |
| Salary Continuance | Y | Y |
| Military Differential Pay - No Termination of Employment | Y | Y |
| Military Differential Pay After Employment Termination to Enter United States Armed Forces | Y | Y |
| Extra or Special Duty Pay (<i>Group II members only</i>) | Y | Y** |
| Severance Pay | *** | N |
| Cash Incentives Paid by Employer to Encourage Member to Retire | Y | N |
| Pay for Unused Vacation Time | Y | N |
| Pay for Unused Sick Time | Y | N |
| End of Career Additional Longevity Pay | Y | N |
| Settlement Agreements | *** | *** |
| Amounts paid more than 120 days after Termination of Employment | *** | N |

* – Effective 9/10/19 for CCSNH; ** – Excluded if member's NHRS-eligible service commenced on or after 7/1/11; *** – Contact NHRS

Note: AFC is subject to limitations contained in RSA 100-A: 1, XVIII.

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