

“Other Compensation” for NHRS Purposes

1. **Cash Incentives Paid by Employer to Encourage Members to Retire.** Lump sum cash incentives and/or early retirement annuity payments made by employer during 120 day period after member’s termination of employment.
2. **Automobile allowances/reimbursements.** Allowance or reimbursement provided by the member’s employer if such amounts are includible as income for federal income tax purposes..
3. **Clothing/Uniforms.** Employer-provided clothing/uniform allowance, stipend or reimbursement for clothing/uniforms if such amounts are includible as income for federal income tax purposes..
4. **Domestic Partners’ Medical Coverage.** Cost of employer-provided medical and/or dental coverage for member’s same-sex domestic partner if the individuals have not entered into a civil union which is recognized under NH law. (Note: This item might be includible as earnable compensation as noncash compensation which is includible as income for federal income tax purposes..)
5. **Educational Assistance.** Generally, employer-provided reimbursement for tuition and other education expenses to the extent that the amounts paid in a calendar year exceed \$5,250.00.
6. **Health & Fitness.** Reimbursement by employer or employer-provided health plan for health club dues and/or exercise equipment. Example: Reimbursement for health club dues/home exercise equipment provided under the state’s HMO.
7. **Medical Insurance “Buy-outs” or “Payments In Lieu Of”.** Amounts paid by an employer to members who waive employer-provided health/dental insurance coverage. (Sometimes called an “insurance buy-out” or a “payment in lieu of.”)
8. **Moving/Relocation Expenses.** Reimbursed or employer-paid moving or relocation expenses if such amounts are includible as income for federal income tax purposes.
9. **Military Differential Pay.** Amounts paid to a member by the state or the member’s employer for two-week period served by military reservists.
10. **Per Diem or Fixed Allowance.** Reimbursement for a member’s travel expenses if such amounts are includible as income for federal income tax purposes.
11. **Settlement Amounts Paid to Employees.** Depends on the facts and circumstances of each individual situation.
12. **Supplemental Pay.** Depending on facts and circumstances, supplemental pay paid by the employer while the member is receiving workers’ compensation.
13. **Teacher Development.** Amounts paid to teachers attending “new teacher development sessions”, unless such amounts are part of contracted salary.