

IMPORTANT MEMO

FIREFIGHTERS' RETIREMENT SYSTEM

To: All Mayors, Fire Chiefs and Payroll Departments
From: Layne McKinney, Controller/System CPA
Date: July 15, 2022

Subject: **Federal and State Stimulus Payments to Employees Not Considered Earnable Compensation**

It has come to our attention that some employers may be receiving “Premium Pay” or other forms of Federal and/or state stimulus payments which are paid to their employees. Payments of these types are “other types of irregular or nonrecurring payments” and do not qualify as earnable compensation as defined in R.S. 11:233, R.S. 11:2252(9), and R.S. 11:2262. Accordingly, do not remit any employee or employer contributions for payments of these types.

If you have any questions, please contact the retirement office at (225) 925-4060.