

# FPPA Base Salary Definition by Plan

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- **Statewide Defined Benefit Plan**
- **Statewide Money Purchase Plan**
- and the
- **FPPA Social Security Supplemental Retirement Plan**

Base Salary definition pulled from the **FPPA Rules & Regulations** codified September 22, 2011.

Chapter 1 - Definitions and Member Status  
Rule 101 - Definitions / .05 Base Salary (a)

(a) Base salary means

- **the total base rate of pay including Member Contributions** to the Statewide Defined Benefit Plan or Statewide Money Purchase Plan which are “picked up” by the employer, and shall also include
- **longevity pay,**
- **sick leave pay** taken in the normal course of employment,
- **vacation leave pay** taken in the normal course of employment,
- **shift differential,**
- and **mandatory overtime** that is part of the Member’s fixed, periodic compensation.
- **Accumulated vacation leave pay** will also be included if a Member completes his or her service requirement for purposes of Normal retirement while exhausting accumulated vacation leave.

Base salary shall not include

- **overtime pay** (except as noted in the preceding sentence),
- **step-up pay**  
or **other pay for temporarily acting in a higher rank,**
- **uniform allowances,**
- **accumulated sick leave pay,**
- **accumulated vacation leave pay** (except as noted in the preceding sentence),
- and **other forms of extra pay** (including Member Contributions which are paid by the employer and not deducted from the Member’s salary).

In the event an employer has established or does establish a Deferred Compensation Plan, **the amount of the Member’s salary that is deferred shall be included in the Member’s base salary.**

**Any amounts voluntarily contributed to an Internal Revenue Code Section 125 “Cafeteria Plan” shall be included in the Member’s base salary.**

A Member is deemed temporarily acting in a higher rank if the appointment to the rank is anticipated to last less than six months.

*For a full review of the FPPA Rules & Regulations visit [FPPAco.org](http://FPPAco.org) and click on the Rules & Statutes blue button in the navigation column on the left side of the page.*