

FPPA Base Salary Definition by Plan

Fire
and
Police
Pension
Association
of Colorado

FPPA

5290 DTC Parkway
Suite 100
Greenwood Village
Colorado 80111-2721

(303) 770-3772

toll free (800) 332-3772
fax (303) 771-7622

www.FPPAco.org

Statewide Death & Disability Plan

Definition pulled from the **FPPA Rules & Regulations** codified September 22, 2011.

Chapter 1 - Definitions and Member Status

Rule 101 - Definitions / .05 Base Salary (a) & (b) and .14

101.05. (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.

(b) Notwithstanding the definition of base salary contained herein paragraph (a), the base salary under the Statewide Death and Disability Plan for each Member of the Colorado Springs New Hire Pension Plan shall be the same as the base salary as defined in the Colorado Springs New Hire Pension Plan.

101.14. Salary, for the purpose of calculating the contribution to the Statewide Death and Disability Plan required by § 31-31-811(4), C.R.S., as amended, means base salary as defined in Rule 101.05, except that for Members who are not enrolled in the Statewide Defined Benefit Plan or the Statewide Money Purchase Plan, salary shall include Member Contributions to any alternative retirement plan which are “picked up” by the employer.

For a full review of the FPPA Rules & Regulations visit FPPAco.org and click on the Rules & Statutes blue button in the navigation column on the left side of the page.