

# Louisiana Sheriffs' Pension & Relief Fund

1225 Nicholson Drive • Baton Rouge, Louisiana 70802  
Phone: (225) 219-0500 • (800) 586-9049 • FAX: (225) 219-0521  
www.lsprf.com



## Statement of Policy

### Overtime Pay

**Date:** October 17, 2005

**To:** All Parish Liaison Personnel

**From:** Osey McGee, Jr.

**Re:** Payment of contributions for overtime pay

We receive many inquiries concerning the treatment of overtime paid for purposes of determining and reporting employee and employer contributions, and for determining pension wages or "earnable compensation" in the calculation of final average salary for retirement benefits calculations.

Louisiana law, in R.S. 11:233, specifies that for purposes of calculation of the amount of contributions payable by employee and employer and for computation of average compensation or earnable compensation, pension wages means the full amount earned by an employee for a given pay period. The law specifically **excludes** overtime unless it is required to be worked in the employee's **regular tour of duty**. (Please click on the following link to review Louisiana law: <<http://www.legis.state.la.us/lss/lss.asp?doc=75147>> ) Also excluded are "pass through" details where deputies work voluntary security assignments outside of the sheriff's department, are paid by the sheriff's office and the sheriff's office is reimbursed for the wages by private sources.

We define the regular tour of duty as the employee's normally assigned work hours or shift. When the employee's normal work hours or shift are required to be extended, the overtime paid for that period is treated as pension wages for contribution calculations and reporting as pension wages. Voluntary overtime worked, or callback hours worked outside the regular tour of duty are **excluded** from pension wages and should not be reported as such.

The recent hurricane disasters have resulted in special situations for sheriffs' offices in dealing with overtime necessary to meet public need. In order to accommodate these situations and further clarify the provisions of Louisiana law, we have asked our legal counsel to issue the memo opinion on page two of this statement to further assist our parishes.

If you have questions concerning the interpretation of this provision, please call our office and ask for our Benefits Department. As always, please call me at anytime I can be of assistance. Thank you.

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DATE: September 20, 2005  
TO: Osey McGee, Jr.  
Executive Director  
FROM: Robert D. Klausner  
Attorney at Law  
RE: LA R.S. 11:233

This is in response to your request for an opinion of the meaning of the phrase "regular tour of duty" as used in R.S. 11:233.

As you are aware, the term earnable compensation as used in the context of determining the base upon which retirement benefits are calculated excludes overtime unless it is part of the deputy's "regular tour of duty". In the aftermath of the devastation wrought by Hurricane Katrina, a number of Sheriffs' Offices have been forced to adjust the normal working shifts to extended hours of duty.

It is clear that 11:233 would exclude callback hours and voluntary overtime. If, however, the normal tour of duty during a period of emergency is extended to 12-hour shifts or even a greater number of hours, then that longer shift is the "regular tour of duty".

It would be helpful if any Sheriff who has extended or altered the working shifts to accommodate public safety needs provide your office with a copy of the general or special order setting the extended duty hours. The order should also specify a duration of the period of extended shifts.

I trust the foregoing answers your inquiry.