<u>Police Holiday Pay</u> is "pensionable", (as per PERAC regulations – see below), and when paid under the circumstances described below must have retirement deducted from the employees' pay. Likely it should not be coded as overtime, but if you need to, at least do it in a way that allows for retirement deductions.

PERAC Regulations - 840 CMR, 15.03: Regular Compensation

- (3) During any period of active service subsequent to July 1, 2009 the term "Regular Compensation", as defined by M.G.L. c.32, § 1, shall be determined subject to the following:
 - (f) "wages" shall not include, without limitation, . . . or any amounts paid as **premiums** for working holidays, **except in the case of police officers**, **firefighters** . . . money paid for holidays shall be regarded as regular compensation, . . .

Massachusetts General Laws



Section 17A. If any police officer of a city or town is required to work on January the first, July the fourth or Christmas day, or the day following when any of said days occurs on Sunday, or the third Monday in February, the third Monday in April, the last Monday in May, the first Monday in September, the second or fourth Monday in October or Thanksgiving day, he shall be given an additional day off, or, if such additional day off cannot be given because of personnel shortage or other cause, he shall be entitled to an additional day's pay; provided, that, in the case of any such police officer whose regular day off, vacation day or a day on which he is absent from duty because of injuries sustained in line of duty, falls on any of the aforementioned holidays, an additional day off shall be allowed, or payment in lieu of one day shall be allowed. Such additional day's pay shall be based on the hourly rate of his regular compensation for his average weekly hours of regular duty or such higher rate as may be determined by the person or persons authorized to establish pay scales in the respective police departments. This section shall take effect in a city having a Plan E charter when accepted by the affirmative vote of a majority of the city council, and in the case of other cities by vote of the city council subject to the provisions of its charter, and in a town by a majority vote at an annual town meeting.



Section 17F. If the superintendent of police in the city of Lowell, the city marshal in the cities of Newburyport and Salem, or the chief of police in any other city or town, is on duty at any time on January the first, July the fourth or Christmas day, or the day following when any of said days occurs on Sunday, or the third Monday in February, the third Monday in April, the last Monday in May, the first Monday in September, the second or fourth Monday in October or Thanksgiving day, he shall be granted an additional day's pay.

FRRS staff notes:

OGE pays a day's pay whether they work the holiday or not, and if they work they get another day's pay – all this in addition to their regular salary. We take deductions on the "work or not" holiday pay (8 hours) because it's "pre-determined, non-discretionary, guaranteed payments". And we take deductions on the extra-day's-pay because it's "premium" for working the holiday.

DER pays a day's pay whether they work the holiday or not, and if they work they get time and half for the hours worked – all this in addition to their regular salary. Same as OGE.

SND gives officers the day off, but if they work they get paid time-and-a-half, and they can take the holiday time off at later date. The day off, or the time off are assumed to be part of their regular work week, and so nothing extra there, but the time-and-a-half is pensionable and thus deductions would be taken.

BER gives people the day with pay but if they work they get time-and-a-half. Part-timers are paid time and a half as well. The employee has the option to take the time-and-a-half as comp time instead of money. If the employee is paid for working - it's premium – but if it's comp time it's just regular comp within the 40.

MGL 147 §17A doesn't limit "premium for working the holiday" to "an additional day's pay"- any premium is allowed, e.g., time and a half, double time. (It seems that maybe MGL 147 §17A is an available option in lieu of language in personnel policy or contract.)

MGL 147 §17F: Any pay associated with this section is "premium for working the holiday", and like 17A doesn't preclude a contract from other levels of "premium" pay.