

April 25, 2006
OPINION 05-0447

Mr. Tony Walker
Department of Public Safety
Post Office Box 66351
Baton Rouge, LA 70896-6351

71-1-1 MUNICIPAL FIRE & POLICE
LSA-R.S. 33:2002(A)(1); LSA-R.S. 33:2004
State supplemental pay is included in computation of accrued annual and sick leave benefits for firemen upon retirement.

You have asked this office to advise you whether state supplemental pay must be included in compensation paid to a fireman for accrued annual leave and sick leave upon retirement.

LSA-R.S. 33:2002(A)(1) provides that the state is to pay a supplemental monthly compensation to firemen as indicated :

- A. (1) In addition to the compensation now paid by any municipality, parish, fire protection district, or other political subdivision maintaining a fire department, or by the Chitimacha tribe of Louisiana, hereinafter referred to as "tribe", or by any nonprofit corporation contracting with any such political subdivision to provide fire protection services to every paid, regularly employed employee who is paid not less than three hundred dollars per month, not including supplemental pay, as distinguished from part-time employees and volunteers of such fire department, who are carried on the payroll of such fire department, and every employee as defined herein who is paid from funds of the parish or municipality or tribe obtained through lawfully adopted bond issues, lawfully assessed taxes, or other funds available for such purpose, either directly or through a board or commission set up by law or ordinance of the parish or municipality or tribe, shall be paid extra compensation by the state in the amount of three hundred dollars per month for each such paid employee who has completed or who hereafter completes one year of service.

LSA-R.S. 33:2004 governs disbursement of state supplemental pay for firemen and provides, in part:

- A. The funds credited and dedicated as herein provided shall be disbursed upon warrants drawn by the mayors or parish officials of the respective municipalities or parishes coming under the provisions of this Subpart, which warrants shall have attached to them a detailed list of the names of the employees for whose benefit any particular warrant is drawn, together with the completed years of service of such employees and such other

information as the state fire marshal may require.

* * * * *

- D. The additional compensation paid by the state to municipal or parish fire department employees as provided by this Subpart shall be included in the calculation and computation of the total wages paid to the employee in the determination of employer contributions to any retirement system or pension fund of which such employee may be a member as well as in the determination of retirement eligibility and benefits which may accrue to the employee under any retirement system or pension fund, as well as in the determination of any other employee benefits, sick leave, or disability pay to which the employee might be entitled. (Emphasis added).

Based upon the foregoing emphasized portion of R.S. 33:2004(D), we conclude that state supplemental pay must be included in the calculation of accrued annual and sick leave to which a fireman may be entitled upon retirement.

Very truly yours,

CHARLES C. FOTI, JR.
ATTORNEY GENERAL

BY:

KERRY L. KILPATRICK
ASSISTANT ATTORNEY GENERAL

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KERRY L. KILPATRICK
ASSISTANT ATTORNEY GENERAL