

# Sample Pay Computation For:

## 24-Hour Shift Firefighters

For firefighters who usually work a 24-hour shift and have a regularly established workweek of at least 53 hours (on average, if workweek varies):

- ◆ Derive the basic firefighter hourly rate by dividing the GS annual rate (including locality pay) by 2756 hours.
- ◆ Multiply the basic firefighter rate times the number of non-overtime hours in the applicable period (e.g., maximum 106 hours in a biweekly period).
- ◆ Multiply the overtime firefighter rate (1 ½ rate) times the number of overtime hours (subject to GS-10/1 cap for FLSA exempt). *Note: See exception to cap for wildland firefighters on page 3 of this BAL.*
- ◆ Multiply the basic firefighter rate by the number of hours in the regularly established workweek to determine the amount of pay that is creditable for retirement, TSP basic pay, life insurance, severance pay, non-foreign area cost-of-living allowances and post differentials, and certain other purposes.

### EXAMPLE OF PAY COMPUTATION FOR RETIREMENT PURPOSES UNDER PAY REFORM

Using 2001 rates for the Washington-Baltimore locality pay area. GS-6, step 5, firefighter working 24-hour shift (72 hours weekly).

**CAUTION: Remember that the extra half-rate premium for the overtime hours in excess of 53 hours per week is not considered base pay for retirement purposes. Use only the firefighter hourly rate of basic pay to compute the annual rate of pay for retirement purposes.**

STEP	ACTION	COMPUTATION	RESULT
Step 1	Determine FF hourly rate	$\$30,559 \div 2756 =$	\$11.09
Step 2	Multiply the basic FF hourly rate by the number of hours in the regularly established workweek	$\$11.09 \times 72 =$	\$798.48
Step 3	Derive annual rate by multiplying the weekly rate by 52	$\$798.48 \times 52 =$	\$41,520.96
Step 4	Post annual rate on SF 2806 or SF 3100		\$41,520.96

## **Attachment A**

Note: Certain 24-Hour shift firefighters have variable workweeks, (e.g., 3-week cycle of 48 hours, 56 hours, 64 hours). For these firefighters, the annual base rate posted on the SF 2806 or SF 3100 should be computed using the average workweek (over the applicable cycle).

## Sample Computation of Basic Pay For: 40+ HOUR FIREFIGHTERS

For firefighters with a regularly established workweek of at least 53 hours that includes a base 40-hour workweek consisting of five 8-hour days (assuming a biweekly computation):

- ◆ Multiply the basic GS hourly rate (including locality pay) times 80 hours (2 weeks x 40 hours). Note: Derive the hourly rate by dividing the GS annual rate (including locality pay) by 2087 hours.
- ◆ Multiply the basic firefighter hourly rate (derived by dividing the GS annual rate, including locality pay by the 2,756 factor) times 26 hours (106 - 80 = 13 hours per week, 13 x 2 = 26).
- ◆ Multiply the overtime firefighter rate (1 ½ rate) times the number of overtime hours in excess of the 106-hour overtime standard (subject to GS-10/1 cap for FLSA exempt). Note: See exception to cap for wildland firefighters on page 3 of this BAL.
- ◆ To determine the amount of pay that is creditable for retirement, life insurance, severance pay, non-foreign area allowances and differentials, and certain other purposes, compute the sum of:
  - basic pay for the 40-hour workweek (GS hourly rate x 80 hours), and
  - the basic firefighter rate times the number of hours in excess of the 40-hour workweek but within the regularly established workweek (e.g., 56 - 40 = 16 hours per week, 16 x 2 = 32 biweekly).
- ◆ Enter the result as base pay under column 3 of SF 2806 and SF 3100

### EXAMPLE OF ANNUAL RATE PAY COMPUTATION For Retirement Purposes UNDER PAY REFORM



Using 2001 rates for the Washington-Baltimore locality pay area GS-6, step 5, firefighter with at least a 53-hour workweek, that includes a base 40-hour workweek. For this example the employee has a **56 hour workweek**.

**CAUTION: Remember that the extra half-rate premium for the overtime hours in excess of 53 hours per week is not considered base pay for retirement purposes. You should use only the firefighter hourly rate of basic pay to compute the figure in step 4 below.**

STEP	ACTION	COMPUTATION	RESULT
Step 1	Determine GS hourly rate	$\$30,559 \div 2087 =$	\$14.64
Step 2	Determine FF hourly rate	$\$30,559 \div 2756 =$	\$11.09
Step 3	Multiply the GS hourly rate times 40 (the number of hours in the regularly established work week)	$\$14.64 \times 40 =$	\$585.60
Step 4	Multiply FF hourly rate by 16 hours (56 - 40 = 16)	$\$11.09 \times 16 =$	\$177.44
Step 5	Combine amounts from Steps 3 and 4 to determine weekly pay creditable for retirement purposes	$\$585.60 + \$177.44 =$	\$763.04
Step 6	Derive Annual rate by multiplying the weekly rate by 52	$\$763.04 \times 52 =$	\$39,678.08
Step 7	Post annual rate on SF 2806 or SF 3100		\$39,678.08

**NOTE:** In a small number of cases, the new computation formula would result in a reduction in pay. The law provides special pay protection provisions that either increase affected firefighter's pay, or at least prevent any reduction upon conversion to the new system.

Those situations are not addressed in this BAL.