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49-15-102 Definitions.

As used in this chapter:

- (1)
 - (a) "Compensation" means the total amount of payments that are includable in gross income received by a public safety service employee as base income for the regularly scheduled work period. The participating employer shall establish the regularly scheduled work period. Base income shall be determined prior to the deduction of any amounts the public safety service employee authorizes to be deducted for salary deferral or other benefits authorized by federal law.
 - (b) "Compensation" includes performance-based bonuses and cost-of-living adjustments.
 - (c) "Compensation" does not include:
 - (i) overtime;
 - (ii) sick pay incentives;
 - (iii) retirement pay incentives;
 - (iv) the monetary value of remuneration paid in kind, as in a residence, use of equipment or uniform, travel, or similar payments;
 - (v) a lump-sum payment or special payment covering accumulated leave; and
 - (vi) all contributions made by a participating employer under this system or under any other employee benefit system or plan maintained by a participating employer for the benefit of a member or participant.
 - (d) "Compensation" for purposes of this chapter may not exceed the amount allowed under Internal Revenue Code Section 401(a)(17).
- (2) "Dispatcher" means the same as that term is defined in Section 53-6-102.
- (3) "Final average salary" means the amount calculated by averaging the highest three years of annual compensation preceding retirement subject to Subsections (3)(a), (b), and (c).
 - (a) Except as provided in Subsection (3)(b), the percentage increase in annual compensation in any one of the years used may not exceed the previous year's compensation by more than 10% plus a cost-of-living adjustment equal to the decrease in the purchasing power of the dollar during the previous year, as measured by a United States Bureau of Labor Statistics Consumer Price Index average as determined by the board.
 - (b) In cases where the participating employer provides acceptable documentation to the office, the limitation in Subsection (3)(a) may be exceeded if:
 - (i) the public safety service employee has transferred from another agency; or
 - (ii) the public safety service employee has been promoted to a new position.
 - (c) The annual compensation used to calculate final average salary shall be based on:
 - (i) a calendar year for a member employed by a participating employer that is not an educational institution; or
 - (ii) a contract year for a member employed by an educational institution.
- (4)
 - (a) "Line-of-duty death" means a death resulting from:
 - (i) external force, violence, or disease occasioned by an act of duty as a public safety service employee; or
 - (ii) strenuous activity, including a heart attack or stroke, that occurs during strenuous training or another strenuous activity required as an act of duty as a public safety service employee.
 - (b) "Line-of-duty death" does not include a death that:

- (i) occurs during an activity that is required as an act of duty as a public safety service employee if the activity is not a strenuous activity, including an activity that is clerical, administrative, or of a nonmanual nature;
 - (ii) occurs during the commission of a crime committed by the employee;
 - (iii) the employee's intoxication or use of alcohol or drugs, whether prescribed or nonprescribed, contributes to the employee's death; or
 - (iv) occurs in a manner other than as described in Subsection (4)(a).
- (5) "Participating employer" means an employer which meets the participation requirements of Section 49-15-201.
- (6)
- (a) "Public safety service" means employment normally requiring an average of 2,080 hours of regularly scheduled employment per year rendered by a member who is a:
 - (i) law enforcement officer in accordance with Section 53-13-103;
 - (ii) correctional officer in accordance with Section 53-13-104;
 - (iii) special function officer approved in accordance with Sections 49-15-201 and 53-13-105;
 - (iv) dispatcher who is certified in accordance with Section 53-6-303; or
 - (v) full-time member of the Board of Pardons and Parole created under Section 77-27-2.
 - (b) Except as provided under Subsections (6)(a)(iv) and (v), "public safety service" also requires that in the course of employment the employee's life or personal safety is at risk.
- (7) "Public safety service employee" means an employee of a participating employer who performs public safety service under this chapter.
- (8)
- (a) "Strenuous activity" means engagement involving a difficult, stressful, or vigorous fire suppression, rescue, hazardous material response, emergency medical service, physical law enforcement, prison security, disaster relief, or other emergency response activity.
 - (b) "Strenuous activity" includes participating in a participating employer sanctioned and funded training exercise that involves difficult, stressful, or vigorous physical activity.
- (9) "System" means the Public Safety Noncontributory Retirement System created under this chapter.
- (10) "Years of service credit" means the number of periods, each to consist of 12 full months as determined by the board, whether consecutive or not, during which a public safety service employee was employed by a participating employer, including time the public safety service employee was absent in the service of the United States government on military duty.