



**EMPLOYER PAYMENT PLAN (800)**  
 NORTH DAKOTA RETIREMENT AND INVESTMENT OFFICE  
 TEACHERS' FUND FOR RETIREMENT  
 SFN 7894 (7-12)

Employer Name	Phone Number	Employer Number
Administrator Name	Business Manager Name	

Please review the TFFR Employer Guide at [www.nd.gov/rio](http://www.nd.gov/rio) for information and examples of the payment plan models available to the employer. Before changing models, TFFR encourages employers to contact the administrative office for a model cost analysis.

TFFR Employer Payment Plan Effective Date **July 1 \_\_\_\_\_ (year)**

**Model Selected (check one)**

- Model 0 Employer withholds and remits taxed member contributions.  
 Percent Paid by Member - Taxed 9.75%
- Model 1 Employer withholds and remits ALL of the member contributions under a salary reduction plan.  
 Percent Paid by Member - Tax Deferred 9.75%
- Model 2 Employer pays all or a portion of the member contributions in lieu of a salary increase.  
 Percent Paid by Employer - Tax Deferred \_\_\_\_\_% (Up to 9.75%)  
 Percent Paid by Member - Tax Deferred \_\_\_\_\_% (Balance)

- Model 3\* Employer pays a fixed dollar amount of the member contributions in lieu of a salary increase.

\*Model 3 is no longer available unless the employer elected this model prior to July 1, 2003.

Note: The fixed dollar amount of member contributions picked up by the employer cannot be more than 9.75% of the lowest full time member's retirement salary.

Dollar Amount Paid by Employer - Tax Deferred \$ \_\_\_\_\_ **(Annual fixed dollar amount)**  
 Remainder Paid by Member - Tax Deferred

- Model 4 State Agencies and State Institutions Only  
 The State pays a portion of the member contribution in lieu of a salary increase.  
 Percent Paid by State - Tax Deferred 4.00 % (Up to 9.75%)  
 Percent Paid by Member - Tax Deferred 5.75 % (Balance)

I understand the terms and conditions of the TFFR Employer Payment Plan model described in the TFFR Employer Guide. The employer has selected the above model to report and pay member and employer contributions. I understand this Employer Payment Plan will remain in effect until a new plan is filed in writing. I also understand that any penalties levied by the Internal Revenue Service or Social Security Administration for improper reporting are the liability of the employer, not TFFR.

**RETURN TO:**

ND Retirement and Investment Office  
 1930 Burnt Boat Drive  
 P.O. Box 7100  
 Bismarck, ND 58507-7100

Telephone: 701-328-9885  
 Toll free: 800-952-2970  
 Fax: 701-328-9897  
[www.nd.gov/rio](http://www.nd.gov/rio)

\_\_\_\_\_  
**Authorized Signature of Employer**

\_\_\_\_\_  
**Title**

\_\_\_\_\_  
**Date**