

### New Notice Requirement for Non-Social Security Employers

The Social Security Protection Act (SSPA) of 2004 includes a new notice requirement for state and local government employers when hiring an individual into a non-Social Security covered position. It requires such an employer to provide the individual with a notice explaining the effect of non-coverage on any separate Social Security covered work by the individual. In other words, the benefit from the Social Security covered work might be reduced because of the non-Social Security covered work. The individual must sign the notice before starting work. The employer must send the signed notice to the retirement system that covers the individual (TFFR). The notice requirement is effective for individuals who begin non-Social Security covered jobs on or after January 1, 2005.

The Act requires the Social Security Administration to draft the notice. For additional information, contact the local Social Security office or visit the Social Security website: <http://www.ssa.gov/gpo-wep>.

### Internet Reporting

Internet reporting is secure, fast, and easy. Currently, 36% of electronic reporters are reporting via internet. We would like you to be part of this elite group. If your district is interested in reporting over the internet, contact Curt at the administrative office.

Let's Go Internet!



### New Forms



Enclosed is a small supply of updated TFFR forms. Please discard all old versions. If you need additional forms, please contact our office or access the forms on our website: [www.discovernd.com/rio](http://www.discovernd.com/rio).

The forms enclosed are:

Member Action Form, March 2003  
Notice of Termination, May 2003, and  
Retired Member Employment Notification, May 2003

### Old Forms



### Pension Note Requirements (GASB #25)

TFFR receives numerous requests at the end of each fiscal year from various accounting firms requiring the dollar amount of contributions reported and paid by given school district(s). The requested information is located on the final fiscal year-end employer summary report provided to school districts each August. On the final page of the summary report (employer totals section), the dollar amount of the contributions reported and paid is documented.

Since this documentation is provided to the school district on a fiscal year basis, the requests will be referred to the individual school district(s).

If you have questions regarding the location of this information on the summary report, please call TFFR.

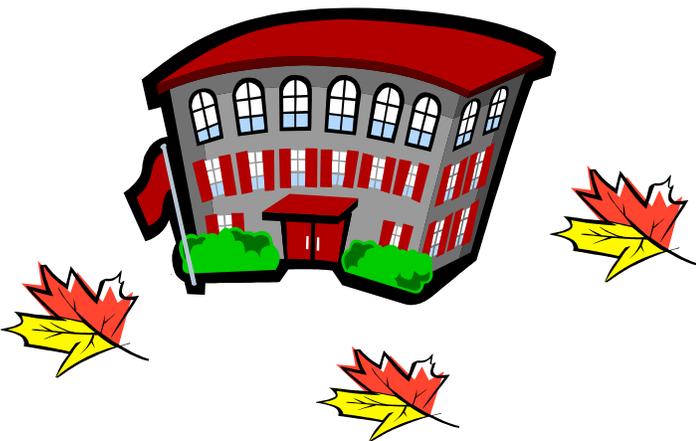
## Employing Retirees in Critical Shortage Areas

Retired teachers may return to TFFR covered employment in an approved critical shortage area (CSA) and exceed the annual hour limit without losing retirement benefits. If retired prior to January 1, 2001, no waiting period is required. However, if the retirement date is after January 1, 2001, a one year waiting period is required. Only non-contracted substitute teaching may be performed during the waiting period.

The critical shortage areas are determined each year by the Education Standards and Practices Board (ESPB). For the 2004-05 school year, all subject areas are deemed critical except elementary education, physical education, and social studies. A critical shortage exception may also be requested based on geographical area. Each year a retiree must reapply for the CSA exception and complete a TFFR Retired Member Employment Notification form.

Retirees can also return to teach under the general rule, educational foundation exception, and benefit suspension and recalculation option. Special provisions apply in these situations. Contact TFFR if you are planning to hire a retiree.

## Back to School!



## Reminders:



- When reviewing the final year end summary report for accuracy, just a reminder that if an individual works in more than one school district the total hours will be reduced so it may not show the full 700 hours as reported. This is because a member cannot earn more than one service credit per year, so the hours are divided between the employing entities.
- If you have teachers who have changes to name or address, TFFR will need a new Member Action Form (001).
- If your district changed mailing address, phone number, business manager, superintendent, or if someone new will be preparing the TFFR report, send a Notification of School District Change Form (801) to TFFR.
- If your district is consolidating with another district or your school is closing, notify TFFR in writing of the changes and return a Notice of School District Change Form (801).
- If your school district changed models, you must return the Employer Payment Plan Form (800) to TFFR by the first reporting period of the new fiscal year. Any change in models must be made effective at the beginning of a fiscal year.
- We will have a booth at the **NDSBA** Convention in Bismarck on Friday, October 29, 2004. Please stop by to visit. We look forward to seeing you there!