

# Briefly

## Employer Newsletter

ND Retirement and Investment Office  
1930 Burnt Boat Drive, PO Box 7100  
Bismarck, ND 58507-7100  
701-328-9885 or 1-800-952-2970  
[www.nd.gov/rio](http://www.nd.gov/rio)

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### **IMPORTANT...Enclosures!!**

- 2007 Legislative Summary outlining effective dates for implementation of 2007 legislation for the ND Teachers' Fund for Retirement (TFFR).
- Report Card member newsletter provides in-depth information about legislation and other TFFR programs and services.
- Important memo to school superintendents and business managers regarding 2007 legislation, TFFR salary, and retiree employment information from Fay Kopp, Deputy Executive Director.
- The Employer Guide has been updated with 2007 legislation. Please use your current dividers and replace all the sections with the new version. The Employer Guide can also be found on our website: [www.nd.gov/rio](http://www.nd.gov/rio).

### **Pension Disclosure Statement (GASB #25)**

TFFR receives numerous requests at year end from accounting firms requiring the dollar amount of retirement contributions reported and paid by a given school district. 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 are documented.

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

Enclosed are your final fiscal year-end employer summary report and a copy of the GASB #25 Disclosure Statement for your records.

Please review the final year end summary report for accuracy.

### **F Y I**

- If you are employing a new teacher, TFFR will need a Member Action form. Failure to submit these forms within 30 days of employment will result in a late reporting penalty.
- A Notification of School District Change form must be filed with TFFR when a district has a change in name, superintendent, administrator, business manager, individual preparing the report if not the business manager, address, telephone number, fax number, or e-mail address. This will ensure we have current information on file when corresponding with each district.
- If you employ a TFFR retiree, please make sure to complete the TFFR Retired Member Employment Notification form. This form must be completed each year a retiree is employed. Failure to submit these forms within 30 days of employment will result in a late reporting penalty.
- As a cost saving measure, updated TFFR handbooks and forms were not included in this mailing. Please discard all old forms and print updated forms from our website: [www.nd.gov/rio](http://www.nd.gov/rio), or contact our office if you need a supply of hard copies. Also, note on the updated forms, we are replacing the social security number with a TFFR system generated Person ID number. If the member can not provide the Person ID number, have them contact the TFFR office.



## **Employing a Retired Teacher – Frequently Asked Questions**

Q. Can a TFFR employer hire a TFFR retiree to perform part-time teaching, supervisory, or administrative duties?

A. Yes. However, 30 days must elapse from the retiree's retirement date before any re-employment is documented in writing. After the 30 days, the retiree may return to TFFR covered employment for a maximum number of hours in a fiscal year (July 1 – June 30). The annual hour limit is based on the length of employment contract.

9-month contract = 700 hours  
10-month contract = 800 hours  
11-month contract = 900 hours  
12-month contract = 1,000 hours

Q. Can a TFFR employer hire a TFFR retiree to substitute teach?

A. Yes. A TFFR retiree can perform unlimited non-contracted substitute teaching and the hours do not count towards the annual hour limits noted above. However, in-staff substitute teaching, while already under an existing agreement to teach, will count towards the annual hour limit.

Q. Can a TFFR employer hire a TFFR retiree to perform extra curricular duties?

A. Yes. Extra curricular duties can be performed by a TFFR retiree and do not count towards the annual hour limit. However, the employer must complete a TFFR Retired Member Employment Notification form for a retiree doing only extra curricular duties and must pay employer contributions on the extra curricular earnings.

Q. Can a TFFR employer hire a TFFR retiree full time in a critical shortage area?

A. Yes. However, if the member retired after July 1, 2001, a one-year waiting period is required. Please have the retiree contact our office to determine if they are eligible for this option. (See next article.)

Q. Can a retiree be re-employed by more than one school district?

A. Yes. However, the hours worked from both employers will be combined to determine the total hours under the annual hour limit. Each employer is only responsible for reporting their hours. To make sure that the retiree does not exceed the annual hour limit, communication between the employers and the retiree is needed.

Q. Who should keep track of the hours worked by a re-employed retiree?

A. The employer must include the hours worked (exclude extra curricular and professional development) by a re-employed retiree on the final year end TFFR employer report.

Q. Are employer contributions due on all salary paid to a re-employed retiree?

A. The employer is required to pay employer contributions on all *retirement salary* paid to a re-employed retiree, including in-staff substitute teaching, extra curricular, and professional development pay. Do not pay employee contributions picked up by the employer.

## **Employing Retirees in Critical Shortage Areas**

In addition to the "General Rule," retired teachers may also 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 2007-08 school year, all subject areas are deemed critical except elementary education and physical education. A critical shortage exception may also be requested based on geographical area.