

Non-Reportable TFFR Salary Reminder

During TFFR's fiscal year-end salary and service credit reasonability review, numerous employer reporting errors were discovered regarding non-reportable TFFR salary. Remember that the following should ***not*** be reported to TFFR:

- Payments for any unused leave (sick, personal, vacation, etc.)
- Teacher's aide pay
- Ticket taking pay
- Referee/judging pay
- Bus driver pay (route or extra-curricular)
- Janitorial pay

Please refer to the TFFR Employer Guide or contact the RIO administrative office with salary questions.

Member Termination

If a member resigns, retires, becomes disabled, or dies before the end of the school year, the member's total compensated hours and last date worked must be reported on the monthly report following termination.

The business manager may also need to complete a Certification of Member Employment form for

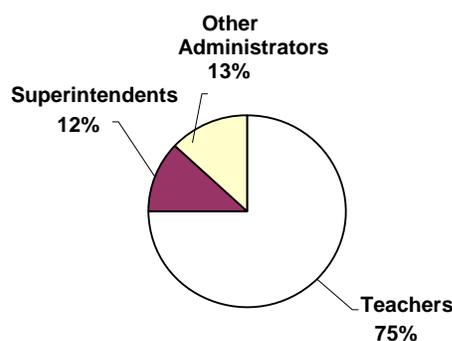
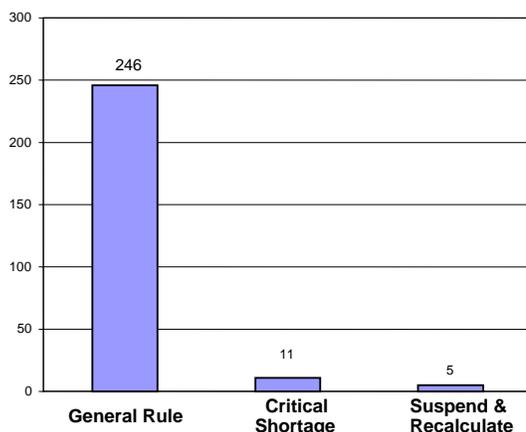
members who meet special circumstances such as death and disability claims, mid-year terminations and retirements, refund waiver requests, etc. If you submit a Certification of Member Employment to TFFR, please keep a copy for your records.

The information on the form is very important and must be accurate. It is the basis for determining how much a member will receive in retirement or refund benefits. If information changes after the form is submitted, contact the administrative office as soon as possible.

Retirement Eligibility Profiles

Upon request, TFFR can provide school districts with a Retirement Eligibility Profile report. This report gives the district a 30 year projection regarding TFFR member retirement eligibility (Rule of 85/90 or age 65). The report also contains the names of the individuals for workforce planning purposes. The personal information must be kept confidential. If you are interested in receiving a profile for your district, please contact our office. Due to timing issues with new members and retirees, the retirement eligibility profile is not available from July through October of each year.

TFFR Retiree Re-employment Statistics 2007-2008



Total Retirees Re-employed: 262
Average Age: 60
Average Salary: \$22,000
Number of Employers: 135

How to Complete a TFFR Retired Member Employment Notification Form

The TFFR Retired Member Employment Notification form is required to be completed each year the retiree is employed. This completed form, along with a copy of the retiree's work agreement must be submitted to TFFR within 30 days of the retiree's return to employment. Failure to submit the form within 30 days may result in a \$250 penalty to the employer.

Many forms are submitted partially completed or completed incorrectly. Please review the following instructions to help you and the retiree complete future forms correctly.



TFFR RETIRED MEMBER EMPLOYMENT NOTIFICATION (330)
 NORTH DAKOTA RETIREMENT AND INVESTMENT OFFICE
 TEACHERS' FUND FOR RETIREMENT DIVISION
 SFN 52161 (7-07)

General Information: State statutes (NDCC 15-39.1-19.1) allow a retired TFFR member to return to TFFR-covered employment under certain employment limitations. A summary of retiree employment options is outlined on the reverse side of this form. This form, along with a copy of the retiree's contract or employment agreement, must be submitted to the administrative office within 30 days of the retiree's return to covered employment each year the retiree is employed.

Section 1: Completed by Retiree

Name of Retiree (First, Middle, Last)		Person ID	Telephone Number	Retirement Date
Employer		Position/Subject	Post Retirement – first day of work	Post Retirement – last day of work
Number of Compensated Hours (Exclude Extra Curricular)	Salary (Include Extra Curricular)	Were you employed during the previous fiscal year?		If yes, Employer Position:
7	8	<input type="checkbox"/> Yes <input type="checkbox"/> No		

Select only one option for July 1 _____ - June 30 _____ fiscal year:

General Rule - Annual Hour Limit
 9 month contract = 700 hours
 10 month contract = 800 hours
 11 month contract = 900 hours
 12 month contract = 1,000 hours

Exception A – Critical Shortage Area (CSA)
 Approved CSA Yes No Subject Area Geographic

 ESPB Signature Date

Exception B – Benefit Suspension and Recalculation
 Year 1 Year 2 Year 3 Year 4 Year 5
 Approximate date annual hour limit is reached (first year only)

I certify that I have reviewed the retiree return to work options on the reverse of this form and understand the employment limitations. The above information is a complete and accurate description of my employment arrangement. I will notify TFFR of any change in the employment relationship.

 Signature of Retiree Date

Section 2: Completed by Employer

Employer Name	Employer Number	Telephone Number	Attach Retiree Employment Contract or Agreement <input type="checkbox"/>
Business Manager Name	Superintendent Name		

I certify that I have reviewed the retiree return to work options on the reverse of this form and understand the employer reporting requirements including payment of employer contributions on all retirement salary paid to a retiree. The above information is a complete and accurate description of the employment arrangement with the retired TFFR member. I will notify TFFR of any change in the employment arrangement.

 Signature of Employer Date

Return to:
 ND Retirement and Investment Office
 1930 Burnt Boat Drive, PO Box 7100
 Bismarck ND 58507-7100
 Telephone: 701-329-9885
 Toll free: 800-952-2970
 Fax: 701-329-9897
www.nd.gov/tffr

This form is available in an alternate format upon request.
 White – RIO Yellow – Employer Pink – Retiree

RIO Use Only

Letter Sent _____

Benefits Continue Y N

Benefits Suspended _____

Form Filed Within 30 Days
 Y N

1 Person ID: TFFR has replaced the Social Security number with a Person ID number as an identifier. Retirees should have this number or they can contact TFFR.

2 Retirement Date: A TFFR retirement date can only be the 1st or the 15th of a month. Many retirees enter last date worked in error. The retiree can find the retirement date on the paperwork they completed at the time of retirement.

3 Employer: List the current employer – this employer should match the employer named in Section 2 of this form.

4 Position/Subject: Position and subject are both needed. If the position is teacher also include the subject taught. Exp: Math, Elementary, Special Education.

5 Post Retirement- First day of work: First day of work in the current fiscal year.

6 Post Retirement-Last day of work: Last day of work in the current fiscal year.

7 Number of Compensated Hours: Should include in-staff subbing hours but exclude extra curricular hours and professional development hours.

8 Salary: Should include all salary including extra curricular pay, in-staff subbing, and professional development pay.

The form must be signed by the retiree and the employer. The employer should complete all items in Section 2 and include a copy of the contract or retiree work agreement.