

# **Your Guide to Successful Year-end Reporting using *MyTFFR***

North Dakota Teachers' Fund for Retirement Employer Services

April 28, 2026, at 10:00 a.m., CT

# Fiscal Year-end Report Checklist



All member records **must be closed** by reporting compensated hours and last date worked.



Final report of the year, typically your June report, is due no later than **July 15**.



Report salary **when earned**, not when paid.



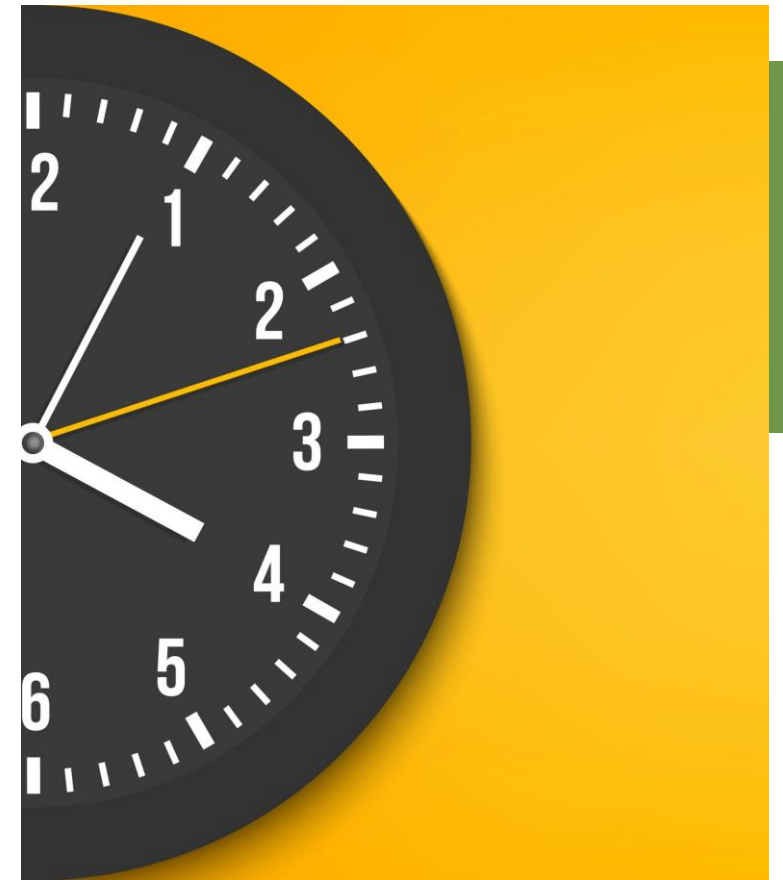
**Do not** report unused sick, personal or vacation leave.

# Fiscal Year-end Report Requirements

Include **last day worked** and **total hours**.

- Full-time teachers: maximum number of hours is 700.
- Part-time teachers: report actual hours (number of days x hours per day = total hours).
- Retired teachers: report actual hours, excluding extracurricular, professional development and in-staff subbing.

Expense **any remaining contract salary** on fiscal-year end report.



Record displayed.

Read Only : Employer Payroll Detail is Processed or Voided or the associated Employer Payroll Header record is Submitted.

Reset

## Employer Payroll Detail

### Employer Payroll Header

Organization Name : All Star School

Employer Payroll Header ID : 123

Status : Processed

Benefit Program : Teachers' Fund for Retirement

Month Begin Date : 03/01/2025

Month End Date : 03/31/2025

### Employer Payroll Detail

Employer Payroll Detail ID : 12345

Employer Model : Model 2 - Full

\* SSN : 123-45-6789

\* First Name : JOHN

Middle Name :

Status : Processed

\* Last Name : DOE

\* Transaction Type : Regular

\* Reported Retirement Earnings : \$4,543.62

Calculated Retirement Earnings : \$4,543.59

\* Exceeded IRC 401(a)(17) Limit : No

Last Date Taught :

Hours Worked :

\* ND Teaching License Number : 987654

ND Teaching License Expiration Date : 06/29/2027

Total Eligible Earnings : \$4,009.72

## Pay Code Detail

<input type="checkbox"/> Pay Code	Eligible Earnings
<input type="checkbox"/> Main teaching and/or administrative duties	\$3,687.50
<input type="checkbox"/> Extra-curricular duties	\$322.22

# Report Deadlines

- Reports are due the 15<sup>th</sup> of the following month (i.e., **Final report aka your June report is due by July 15**).
- Only one report can be submitted per day.
- If reports or payments are late.
  - \$250 penalty plus interest of 1% of the amount due per month
  - May result in loss of foundation aid payments
  - See state statute, NDCC 15-39.1-23



**If your final report of the year is your May report**, please reach out so RIO can confirm that your reporting cycle is done for the fiscal year.

# Summer Salaries

Report **when earned**, not when paid

- Consider using **contracts with clear start and end dates** for positions with summer pay like summer school and driver education.
- **Include professional development** that occurs in the summer.



# Reportable Salary

## Pay Codes identify salary and determine if its reportable

### Where to find TFFR's Pay Codes?

- TFFR Employer webpage, [rio.nd.gov/tffr-employer](http://rio.nd.gov/tffr-employer)
- Select "MyTFFR Resources" accordion
- Scroll down to "Pay Code Definitions"

#### TFFR PAY CODE DEFINITIONS

Pay code	Duty	Definition
Pay code 1	Main teaching and/or administrative duties	Contracted teachers, administrators, superintendents, principals, directors, etc. Includes contracts, written agreements, board minutes or something in writing.
Pay code 2	Extra-curricular duties	Coaching, music, drama, advisor, monitor, supervisor, athletic director, etc. Not tournament manager or athletic director if listed on the extra-curricular schedule in the master negotiated agreement.
Pay code 3	Technology Coordinator	Only those titled as Technology Coordinators are reportable.
Pay code 4	Summer School/Drivers Education	Summer school programs, including drivers' education. Summer School/Drivers Ed salary is reportable in the fiscal year in which the pay is earned. Summer salary earned in the month of June is required to be reported in the month of June. Summer salary earned in the months of July/August needs to be reported in July/August for the next fiscal year.
Pay code 5	In-staff subbing	Subbing performed by a teacher contracted with the reporting district. Includes third party agreements.
Pay code 6	Teacher education	Professional development, curriculum development, mentoring, staff training and meetings, etc.
Pay code 11	Paid leave	<u>Paid</u> annual, sick, funeral, personal, maternity, etc. Unused SL or AL is not reportable.
Pay code 12	Other	New positions - if outside the other pay codes, can report here. Example: COVID pay. Notify TFFR for approval prior to including any reportable salary under this code.

ssments, etc.  
duties directly of the grant table.  
is reportable.

# Non-Reportable Salary

## All Members

- Amounts received in lieu of previously employer provided benefits or payments.
- Bonuses – retention or signing.
- Bus driving.
- Early retirement incentive or severance pay.
- Fringe benefits – allowances, meals or lodging.
- Insurance programs.
- Janitorial pay.
- Referee pay or ticket taking.
- Teacher's aid pay.
- Unused sick, personal or vacation leave.

## Retired Members

- Extracurricular.
- Professional development.
- In-staff subbing.

# Retirement: Employer Actions

## When a TFFR member submits a retirement application

MyTFFR will prompt the employer to **complete three actions**. More details will be provided in the notification email.

1. **Verify the member's salary.** Use "Salary Verification Card" tile on your MyTFFR Dashboard.
2. **Upload acceptance of member's resignation.** Use "Upload a Document" tile on your MyTFFR Dashboard.
3. **Terminate the member.** Using Create an Enrollment, select "Termination" as the enrollment type and enter 06/30/2026 as the termination date.

If a member says they are retiring and **you haven't received a notice?**

- Confirm the member has completed an application. If not, direct them to Retirement Application Process on TFFR Member webpage, [rio.nd.gov/tffr-member](http://rio.nd.gov/tffr-member).

# Employing a retired TFFR member

## One-month break in service is required

- Cannot have **any written pre-existing agreement** indicating re-employment after retirement.

## Employers must notify RIO within 30 days of the retiree's return to TFFR-covered employment.

- Notification must be made **each year** the retiree is re-employed.
- Failure to notify RIO may result in a \$250 penalty.



# Employer Payment Plan Models

## Update or Affirm Payment Plan by July 1

Employers may choose to pay all or a portion of TFFR member contributions. Regardless of your approach, the following requirements apply:

- All TFFR-covered employees—teachers and administrators, and full-time and part-time staff—must follow the **same contribution model**.
- You will not be able to submit monthly reports or make payments for the new fiscal year until your plan has been updated or affirmed. **Complete your plan update now** and avoid delays.

As of July 1, 2025, if using **Model 2 (Partial)** employer-paid member contributions to TFFR must be made in whole percentage increments. For example, employers may contribute 10%, but not partial percentages such as 10.75%.

Other Details



Organization Type - Organization Sub-Type | Postal Addresses | Contacts | Benefit Programs | Banks | Employer Model Election Details

Model must be entered for each FY and becomes effective 07/01.

New

Delete

Employer Model Details

<input type="checkbox"/>	Model Name	Start Date	End Date	ER Pick-Up Percent	Model Taxation	ER Pick-Up Paid By
<input type="checkbox"/>	Model 2 - Partial	07/01/2016	<input type="text"/>	6.00%	Pre-Tax	Employer
<input type="checkbox"/>	Model 2 - Partial	07/01/2015	06/30/2016	3.00%	Pre-Tax	Employer
<input type="checkbox"/>	Model 1	07/01/2005	06/30/2015	0.00%	Pre-Tax	

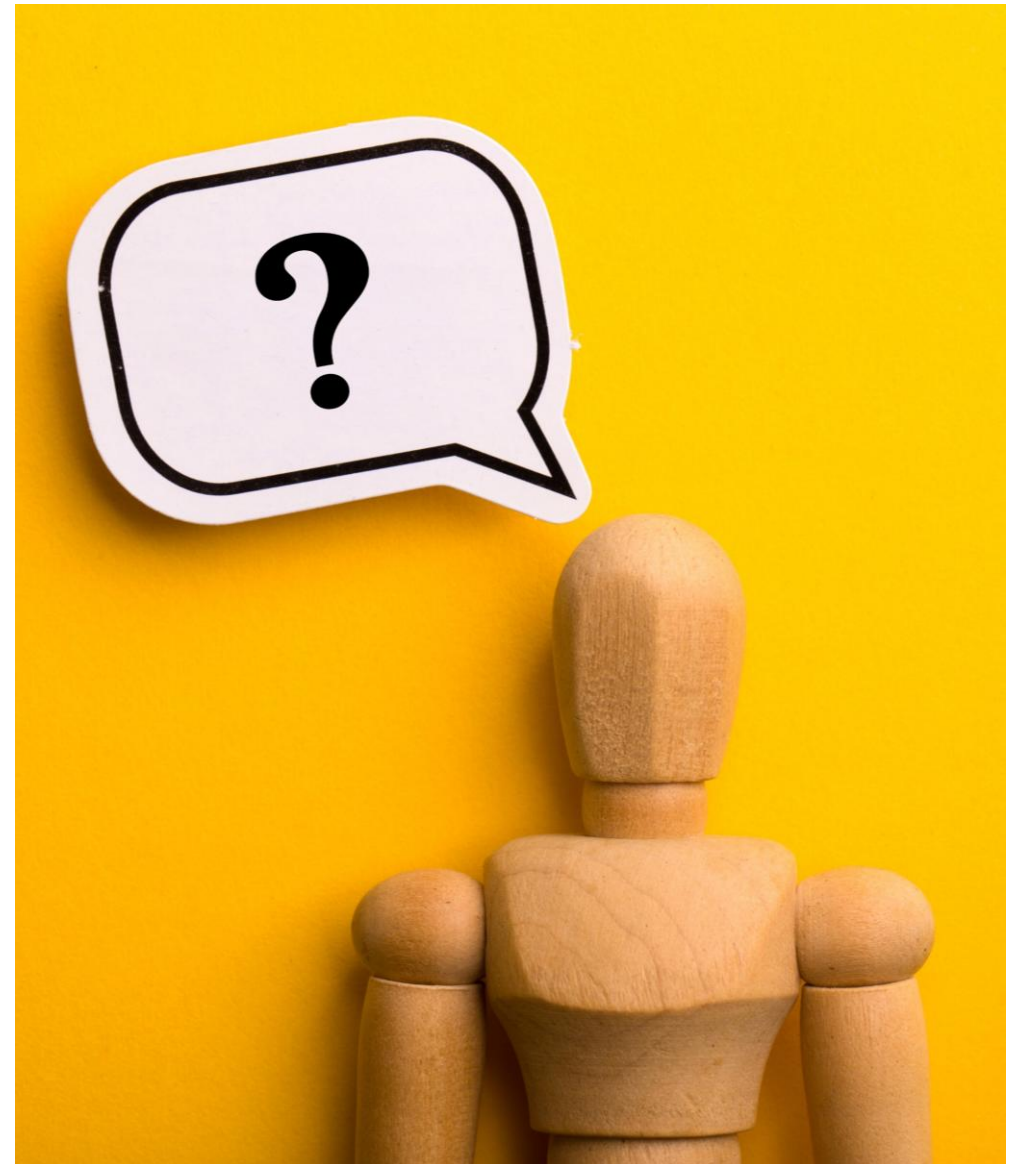
Employer Model Election Impacts

Tier Name	ER Contribution Percent	EE Contribution Percent	ER Pick-Up Percent	Net EE Contribution Percent
Tier 1 Grandfathered	12.75%	11.75%	6.00%	5.75%
Tier 1 Non-Grandfathered	12.75%	11.75%	6.00%	5.75%
Tier 2	12.75%	11.75%	6.00%	5.75%

# Need assistance?

## TFFR Employer Resources

- Visit RIO's website: [www.rio.nd.gov/](http://www.rio.nd.gov/)
  - Select TFFR Employer tab
    - Employer Guide
    - *MyTFFR* Handbook
    - *MyTFFR* Resources accordion
  - Select the Publications tab
    - Newsletters and Updates
- On *MyTFFR* dashboard, use Contact Us tile
- Last *MyTFFR* Office Hours is May 6





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