

Welcome!

Teachers' Fund for Retirement (TFFR)
Info Mixer

Wednesday, Jan. 18 at 2 p.m.

Tami Volkert, Employer Services Coordinator
Denise Weeks, Retirement Program Manager

If you have any questions or comments, please use Q&A

A dark grey background featuring a collage of white, chalk-like sketches of various educational items. These include a globe on the left, a stack of books at the top left, a microscope on the right, and several geometric shapes like triangles and circles scattered throughout.

A Teacher is Retiring . . .

What does TFFR need?

The teacher submits the Retirement Application form to the TFFR office at least 120 days prior to retirement.

- It is the responsibility of the teacher to send in the Retirement Application.
- New this year: IRS Form W-4P is also required to be submitted for federal tax withholding election.
- Forms should be taken from our website to ensure the most up-to-date form is being used.

SECTION A - PERSONAL INFORMATION			
Disclaimer - Please read the TFFR Retirement Guide before completing the application. Purchase of service credit must be complete before you retire. In compliance with the Federal Privacy Act of 1974, the disclosure of the individual's social security number on this form is mandatory pursuant to 26 U.S.C. § 3402. The individual's social security number is used for tax reporting and as an identification number. Penalty for not including the Social Security Number may cause the application to not be processed.			
Social Security Number	Person ID	Date of Birth	
Name (Last, First, MI)		Gender <input type="checkbox"/> Male <input type="checkbox"/> Female	
Primary Mailing Address	City	State	ZIP Code (9-digit)
Work Telephone Number	Primary Telephone Number (home/cell)		
Work Email Address	Personal Email Address		
Marital Status <input type="checkbox"/> Single <input type="checkbox"/> Married	Name of Spouse (Last, First, MI)	Spouse's Social Security Number	Spouse's Date of Birth

SECTION B - EMPLOYMENT INFORMATION (Complete if active TFFR member)	
Name of Current TFFR Employer(s)	Last Day of Employment
I am not under contract with a North Dakota public school or state institution for the upcoming school year. I am not on a leave of absence or teaching summer school or driver's education.	
If the last day of employment is the 1 st – 14 th , the retirement date is the 15 th day of month. If the last day of employment is the 15 th – 31 st , the retirement date is the 1 st of the following month.	

SECTION C - REGULAR RETIREMENT INFORMATION	
Retirement Date	<input type="checkbox"/> I am also interested in the Partial Lump Sum Option (PLSO) <input type="checkbox"/> I am also interested in the Level Income Option (include a Social Security benefit estimate)

SECTION D - REQUIRED DOCUMENTS (Send legible photocopies with application. Do not send originals.)	
<input type="checkbox"/> Member's proof of age (send one) - Passport, Birth Certificate, Baptismal Certificate, Military Discharge, or Real ID	
<input type="checkbox"/> Beneficiary's proof of age - if selecting a Joint and Survivor Option (send one listed above)	
<input type="checkbox"/> Teaching contract(s) for current school year - including extracurricular activity pay or additional salary	
<input type="checkbox"/> Salary Verification - Pending Retiree Form (found on website and completed by employer)	
<input type="checkbox"/> Letter of resignation	
<input type="checkbox"/> Employer's acceptance of your resignation	
<input type="checkbox"/> Early Retirement Incentive Agreement (if applicable)	

For office use only			
<input type="checkbox"/> T1G	<input type="checkbox"/> T1NG	<input type="checkbox"/> T2	BN
<input type="checkbox"/> Age 70+	<input type="checkbox"/> HS	<input type="checkbox"/> Service	TW
<input type="checkbox"/> 415 Limit/Dual			DD
Date Email Sent	Dual Method	Option	
Date Enrollment Sent	T M	Final Letter Sent <input type="checkbox"/>	

SECTION E - DESIGNATION OF BENEFICIARY - If married and designate a beneficiary other than your spouse, your spouse must sign at the bottom of page 3 to consent to the alternate beneficiary (NDCC 15-39.1-17). See TFFR Retirement Guide for additional information.

Primary Beneficiary(ies)	Relationship	Social Security Number	Date of Birth	Gender	Share (total must equal 100%)	Telephone Number
Contingent Beneficiary(ies) (optional)	Relationship	Social Security Number	Date of Birth	Gender	Share (total must equal 100%)	Telephone Number

SECTION F - TAX WITHHOLDING (See TFFR Retirement Guide for additional information.)

Federal Income Tax Withholding

You must complete IRS Form W-4P (attached) and submit it to TFFR to elect federal tax withholding. Personal tax questions should be directed to your tax advisor, accountant, or Internal Revenue Service Center.

- For new TFFR recipients, if you do not complete and submit the IRS Form W-4P, TFFR is required to withhold federal income tax as if your filing status is "Single" with no adjustments in Steps 2 through 4 on the IRS Form W-4P.
- If you do not want federal tax withheld, you must write "No Withholding" on IRS Form W-4P in the space below Step 4(c). Then, complete Steps 1a, 1b, and 5.

North Dakota State Income Tax Withholding

If you are not a North Dakota resident, the benefits are taxable in the state in which you live.

- ☐ 1. I elect not to have North Dakota state income tax withheld from my pension payment.
- ☐ 2. I elect to have North Dakota state income tax withheld from my pension in the amount of \$ per month.

SECTION G - AUTHORIZATION FOR DIRECT DEPOSIT OF PERIODIC PENSION PAYMENTS

I authorize the North Dakota Teachers' Fund for Retirement (TFFR) and financial institution named on this form to initiate electronic fund transfer of my monthly retirement benefits to my account indicated below.

Account (select one) <input type="checkbox"/> Checking <input type="checkbox"/> Savings	Routing Number	Payee's Account Number
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I authorize TFFR to initiate a reversal or debit entry for all or any portion of any credit entry made in error to the designated account, including but not limited to amounts transferred after my death. If the funds remaining in the designated account are insufficient to fully reimburse TFFR for any credit entry made in error, I authorize my financial institution to release to TFFR any information in its possession regarding the manner and party responsible for any withdrawal or transfer of funds from the designated account made subsequent to the date of the credit entry made in error.

This authorization must be received by TFFR ten (10) working days prior to the first of the month for the payment to be deposited. This authorization may be changed by completing a new Authorization for Direct Deposit.

FINANCIAL INSTITUTION INFORMATION
U.S. Financial Institutions Only

Please Attach a Voided Check Here

(Deposit slips will not be accepted)

IF YOU DO NOT ATTACH A VOIDED CHECK OR IF DEPOSITING INTO A SAVINGS ACCOUNT, A REPRESENTATIVE FROM THE FINANCIAL INSTITUTION MUST COMPLETE SECTION BELOW AND SIGN.

Name of Financial Institution	Telephone Number
Financial Institution Signature	Date

SECTION H - SIGNATURES

I have read the instructions in the TFFR Retirement Guide prior to completion of this application. I understand the NDTFFR Retirement Application SFN 61500 should be submitted to NDTFFR 4 months prior to my retirement date. Failure to do so may result in a delayed retroactive payment. By accepting a monthly retirement payment, you are no longer eligible for a refund of your account value.

Member's Signature	Date
Spousal Consent to Alternate Beneficiary (if NOT named the Primary Beneficiary)	Date

COMPLETION OF STEP 1 OF THE TFFR RETIREMENT PROCESS

RETURN TO:

ND Retirement and Investment Office
PO Box 7100
Bismarck ND 58507-7100

Telephone: 701-328-9885
Toll free: 800-952-2970
Fax: 701-328-9897
Email: rio@nd.gov

Form	W-4P	Withholding Certificate for Periodic Pension or Annuity Payments		OMB No. 1545-0074
Department of the Treasury Internal Revenue Service		Give Form W-4P to the payer of your pension or annuity payments.		
Step 1: Enter Personal Information	(a) First name and middle initial		Last name	(b) Social security number
	Address			
	City or town, state, and ZIP code			
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)			
Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5. See pages 2 and 3 for more information on each step and how to elect to have no federal income tax withheld (if permitted).				
Step 2: Income From a Job and/or Multiple Pensions/ Annuities (Including a Spouse's Job/ Pension/ Annuity)	Complete this step if you (1) have income from a job or more than one pension/annuity, or (2) are married filing jointly and your spouse receives income from a job or a pension/annuity. See page 2 for examples on how to complete Step 2. Do only one of the following. (a) Reserved for future use. (b) Complete the items below. (i) If you (and/or your spouse) have one or more jobs, then enter the total taxable annual pay from all jobs, plus any income entered on Form W-4, Step 4(a), for the jobs less the deductions entered on Form W-4, Step 4(b), for the jobs. Otherwise, enter "-0-" . . . \$ (ii) If you (and/or your spouse) have any other pensions/annuities that pay less annually than this one, then enter the total annual taxable payments from all lower-paying pensions/annuities. Otherwise, enter "-0-" . . . \$ (iii) Add the amounts from items (i) and (ii) and enter the total here . . . \$ TIP: To be accurate, submit a new Form W-4P for all other pensions/annuities if you haven't updated your withholding since 2021 or this is a new pension/annuity that pays less than the other(s). Submit a new Form W-4 for your job(s) if you have not updated your withholding since 2019. If you have self-employment income, see page 2.			
Complete Steps 3-4(b) on this form only if (b)(i) is blank and this pension/annuity pays the most annually. Otherwise, do not complete Steps 3-4(b) on this form.				
Step 3: Claim Dependent and Other Credits	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): Multiply the number of qualifying children under age 17 by \$2,000 \$ Multiply the number of other dependents by \$500 . . . \$ Add other credits, such as foreign tax credit and education tax credits \$ Add the amounts for qualifying children, other dependents, and other credits and enter the total here . . . 3 \$			
Step 4 (optional): Other Adjustments	(a) Other income (not from jobs or pension/annuity payments). If you want tax withheld on other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, taxable social security, and dividends . 4(a) \$ (b) Deductions. If you expect to claim deductions other than the basic standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here . 4(b) \$ (c) Extra withholding. Enter any additional tax you want withheld from each payment . 4(c) \$			
Step 5: Sign Here Your signature (This form is not valid unless you sign it.) Date				

General Instructions

Section references are to the Internal Revenue Code.

Future developments. For the latest information about any future developments related to Form W-4P, such as legislation enacted after it was published, go to www.irs.gov/FormW4P.

Purpose of form. Complete Form W-4P to have payers withhold the correct amount of federal income tax from your periodic pension, annuity (including commercial annuities), profit-sharing and stock bonus plan, or IRA payments. Federal income tax withholding applies to the taxable part of these payments. Periodic payments are made in installments at regular intervals (for example, annually, quarterly, or monthly) over a period of more than 1 year. Don't use Form W-4P for a nonperiodic payment (note that distributions from an IRA that are payable on demand are treated as nonperiodic payments) or an eligible rollover distribution (including a lump-sum pension payment). Instead, use Form W-4R, Withholding Certificate for Nonperiodic Payments and Eligible Rollover Distributions, for these payments/distributions. For more information on withholding, see Pub. 505, Tax Withholding and Estimated Tax.

Choosing not to have income tax withheld. You can choose not to have federal income tax withheld from your payments by writing "No Withholding" on Form W-4P in the space below Step 4(c). Then, complete Steps 1a, 1b, and 5. Generally, if you are a U.S. citizen or a resident alien, you are not permitted to elect not to have federal income tax withheld on payments to be delivered outside the United States and its territories.

Caution: If you have too little tax withheld, you will generally owe tax when you file your tax return and may owe a penalty unless you make timely payments of estimated tax. If too much tax is withheld, you will generally be due a refund when you file your tax return. If your tax situation changes, or you chose not to have federal income tax withheld and you now want withholding, you should submit a new Form W-4P.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you (or you and your spouse) receive. If you do not have a job and want to pay these taxes through withholding from your payments, you should enter the self-employment income in Step 4(a). Then compute your self-employment tax, divide that tax by the number of payments remaining in the year, and include that resulting amount per payment in Step 4(c). You can also add half of the annual amount of self-employment tax to Step 4(b) as a deduction. To calculate self-employment tax, you generally multiply the self-employment income by 14.13% (this rate is a quick way to figure your self-employment tax and equals the sum of the 12.4% social security tax and the 2.9% Medicare tax multiplied by 0.9235). See Pub. 505 for more information, especially if your self-employment income multiplied by 0.9235 is over \$160,200.

Payments to nonresident aliens and foreign estates. Do not use Form W-4P. See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, and Pub. 519, U.S. Tax Guide for Aliens, for more information.

Tax relief for victims of terrorist attacks. If your disability payments for injuries incurred as a direct result of a terrorist attack are not taxable, write "No Withholding" in the space below Step 4(c). See Pub. 3920, Tax Relief for Victims of Terrorist Attacks, for more details.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you have at least one of the following: income from a job, income from more than one pension/annuity, and/or a spouse (if married filing jointly) that receives income from a job/pension/annuity. The following examples will assist you in completing Step 2.

Example 1. Bob, a single filer, is completing Form W-4P for a pension that pays \$50,000 a year. Bob also has a job that pays \$25,000 a year. Bob has no other pensions or annuities. Bob will enter \$25,000 in Step 2(b)(i) and in Step 2(b)(iii).

If Bob also has \$1,000 of interest income, which he entered on Form W-4, Step 4(a), then he will instead enter \$26,000 in Step 2(b)(i) and in Step 2(b)(iii). He will make no entries in Step 4(a) on this Form W-4P.

Example 2. Carol, a single filer, is completing Form W-4P for a pension that pays \$50,000 a year. Carol does not have a job, but she also receives another pension for \$25,000 a year (which pays less annually than the \$50,000 pension). Carol will enter \$25,000 in Step 2(b)(ii) and in Step 2(b)(iii).

If Carol also has \$1,000 of interest income, then she will enter \$1,000 in Step 4(a) of this Form W-4P.

Example 3. Don, a single filer, is completing Form W-4P for a pension that pays \$50,000 a year. Don does not have a job, but he receives another pension for \$75,000 a year (which pays more annually than the \$50,000 pension). Don will not enter any amounts in Step 2.

If Don also has \$1,000 of interest income, he won't enter that amount on this Form W-4P because he entered the \$1,000 on the Form W-4P for the higher paying \$75,000 pension.

Example 4. Ann, a single filer, is completing Form W-4P for a pension that pays \$50,000 a year. Ann also has a job that pays \$25,000 a year and another pension that pays \$20,000 a year. Ann will enter \$25,000 in Step 2(b)(i), \$20,000 in Step 2(b)(ii), and \$45,000 in Step 2(b)(iii).

If Ann also has \$1,000 of interest income, which she entered on Form W-4, Step 4(a), she will instead enter \$26,000 in Step 2(b)(i), leave Step 2(b)(ii) unchanged, and enter \$46,000 in Step 2(b)(iii). She will make no entries in Step 4(a) of this Form W-4P.

If you are married filing jointly, the entries described above do not change if your spouse is the one who has the job or the other pension/annuity instead of you.



Multiple sources of pensions/annuities or jobs. If you (or if married filing jointly, you and/or your spouse) have a job(s), do NOT complete Steps 3 through 4(b) on Form W-4P. Instead, complete Steps 3 through 4(b) on the Form W-4 for the job. If you (or if married filing jointly, you and your spouse) do not have a job, complete Steps 3 through 4(b) on Form W-4P for **only** the pension/annuity that pays the most annually. Leave those steps blank for the other pensions/annuities.

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include **other tax credits** for which you are eligible in this step, such as the foreign tax credit and the education tax credits. Including these credits will increase your payments and reduce the amount of any refund you may receive when you file your tax return.

Salary Verification Form

- Estimated last day worked is after all employment
- Do the best you can to estimate what salary is left to report
- Use the middle section for additional salary
- Send documentation on any extra salary over \$1,000
- Make sure to complete the employer payment plan model section
- Sign the form
- Call if you have any questions on how to complete this form
- Send to TFFR as soon as possible

Member: Take this form to your employer's business manager or payroll office for completion. Discuss with them any anticipated leave without pay and/or any extra duties that may affect your current salary.

Business Manager: Please complete this form for a TFFR member who is retiring. List base contract salary and detail any salary additions or reductions by month. Include any salary to be earned or lost in the appropriate month. Additional pay must be documented. Please include copies of all pay documentation (contracts, board minutes authorizing payment, etc.) and any other documentation that will assist TFFR in verifying the member's current salary. Report eligible TFFR salary only.

Member Name John Doe		Person ID (For office use only)	Fiscal Year 07-01- 22 through 06-30- 23
Annual Base Contract Salary \$80,000.00		Number of Payments 24	
Estimated Last Day Worked 06/02/2023		Estimated Number of Compensated Hours 700	
Month	Base Contract	Additions/Reductions to Base Contract (Do not list ineligible TFFR pay—Ex: unused leave, bus driving, etc.)	Total Eligible Contract Salary (Do not include TFFR pickup)
Example	\$3,000	\$1,000 BB Coaching; \$500 Curriculum Writing; -\$230.50 Leave W/out Pay	\$4,269.50
July			
August			
September	\$6,666.66	\$2,000.00 FB Coaching	\$8,666.66
October	\$6,666.66	\$2,000.00 FB Coaching	\$8,666.66
November	\$6,666.66	\$2,000.00 FB Coaching	\$8,666.66
December	\$6,666.66	\$125.00 In-staff subbing	\$6,791.66
January	\$6,666.66	\$62.50 In-staff subbing	\$6,729.16
February	\$6,666.66		\$6,666.66
March	\$6,666.66	-\$500.00 Leave without pay	\$6,166.66
April	\$6,666.66		\$6,666.66
May	\$6,666.66		\$6,666.66
June	\$20,000.06		\$20,000.06
Total Estimated Eligible Contract Salary for Fiscal Year			\$85,687.50

Name of Employer Best Public School		Employer Number (5-digit) 99-999
Employer Payment Plan Model <input type="checkbox"/> Model 0 <input type="checkbox"/> Model 1 <input checked="" type="checkbox"/> Model 2 Partial 9.75 % of Employee Pickup <input type="checkbox"/> Model 2 Full <input type="checkbox"/> Model 4		
Signature of Business Manager <i>Business Manager</i>	Date 01/30/2023	Telephone Number 701-123-4567

RETURN TO:

ND Retirement and Investment Office
PO Box 7100
Bismarck ND 58507-7100

Telephone: 701-328-9885
Toll free: 800-952-2970
Fax: 701-328-9897
Email: rio@nd.gov

Teaching and extra- curricular contract(s) for current school year

THIS CONTRACT is entered into by and between the Board of the Any City School District ("Board") and Jane Teacher (the "TEACHER").

1. **TERM OF CONTRACT:** The TEACHER agrees to teach in the Any City School District during the school year for a period of 2022-23 [days] [months], beginning on August 20, 2022.
2. **QUALIFICATIONS:** The TEACHER certifies that the TEACHER is licensed to teach by the North Dakota Education Standards and Practices Board (ESPB) or is approved to teach by the ESPB.
3. **ASSIGNMENTS:** The TEACHER agrees to faithfully perform all duties and services assigned by the BOARD, or its designated representative, during the term of this contract.
4. **PROFESSIONAL DEVELOPMENT:** The TEACHER agrees to attend professional development activities on _____ [dates] _____, at the times specified by the school district superintendent or building principal.
5. **SALARY:** The BOARD agrees to pay the TEACHER an annual salary of _____ Dollars, payable in 10 equal installments as follows: \$80,000 _____.
6. **EXTRACURRICULAR ASSIGNMENTS - COMPENSATION:** In addition to the salary set forth in this contract, the BOARD agrees to compensate the TEACHER for the following extracurricular assignments in the amount as noted:

ASSIGNMENTS	ADDITIONAL COMPENSATION
FB Coaching	\$6,000.00
	\$
	\$

Extracurricular assignments are not subject to the continuing contract law.

7. **COMPLIANCE WITH POLICIES:** The TEACHER agrees to comply with all school district policies adopted by the BOARD.
8. **ADDITIONAL TERMS OF EMPLOYMENT:** Any additional terms of employment are set forth in the school district policies and in the district's negotiated agreement.
9. **SAVINGS CLAUSE:** If any provision of this contract is determined to be invalid or unenforceable, the remainder of the contract is not affected and remains in effect.
10. **DEADLINE FOR ACCEPTANCE:** This contract must be signed and returned to the school district business manager by 5:00 p.m. on the 15th day of April, 2022, or it will be deemed rejected (*NOTE: Must be at least 14 days from the date the teacher is in receipt of this document*).

School Board President

Date

Business Manager

Date

TEACHER

Date

Extra-Curricular Pay

XXXXXXXX Public School
District Co-Curricular
Activities
2022-23

After Season Playoffs

Head Coach – per week	\$498
Asst Coach – per week	\$296

(State only for Basketball, Baseball, Hockey, Soccer, Softball, Volleyball, Football 1 to 3 weeks. Science Olympiad after State.)

Cheer Coach – Football, Hockey, & Basketball

One-day playoff game	\$119
Two-day tournament	\$181
Three-day tournament	\$258

Middle School Newspaper

\$493 per issue (maximum of 4 issues per year)

Middle School Yearbook (100-page maximum)

\$28.19 per finished page

Senior High Newspaper (maximum issues 9)

1 st year in district	\$2,454 plus \$238 per issue
2 nd year in district	\$3,065 plus \$238 per issue
3 rd year in district	\$3,675 plus \$238 per issue
4 th year in district	\$4,196 plus \$238 per issue
5 th year in district	\$4,914 plus \$238 per issue

Senior High Yearbook

and

Senior Literacy Magazine

(100-page minimum, 200-page maximum) (80-page minimum, 200-page maximum)

1 st year in district	\$2,454 plus \$12.34 per page
2 nd year in district	\$3,065 plus \$12.34 per page
3 rd year in district	\$3,675 plus \$12.34 per page
4 th year in district	\$4,196 plus \$12.34 per page
5 th year in district	\$4,914 plus \$12.34 per page

Clubs and Advisors (Principal and/or designee must pre-approve plan. Unless previously approved all clubs will receive one contract.)

10-19 average number of students	\$30.50 per hour
20-29 average number of students	\$33.02 per hour
30+ average number of students	\$35.58 per hour

Maximum pay per year is \$2,962

Curriculum Work (90 hours maximum) – \$29.62 per hour (Certified Staff)

Staff Development Compensation

\$42.92 per hour, not to exceed two hours per one hour of presentation time, up to a maximum of 16 hours
\$42.92 per hour for presentations outside of contract hours, up to a maximum of \$343 per 8-hour day

Lunch Sales/Supervisors and Early Hall Supervisors (Certified Staff) - \$29.08 per hour

Full Year = 174 days (hrs.) x \$29.08 = \$5,060
50 Minutes = \$4,217
30 Minutes = \$2,530
15 Minutes = \$1,265

IMPORTANT INFORMATION TO CONSIDER

- Teachers need to resign from ALL positions.
- It takes TFFR 120 days to process a retirement.



- The salary, service credit, and last date of employment reported by you will be compared to the estimated information used in calculating their benefits. An adjustment to their monthly benefit will be made in the fall, retroactive to their retirement date.
- A retired teacher needs to be in payment with TFFR for 30 days before they can sign a contract to Return to Teach (includes extra-curricular duties.)

EMPLOYMENT AFTER RETIREMENT

- Under both federal and state law, a teacher must terminate employment in order to be eligible to retire and receive retirement benefits. Therefore, at the time of retirement, there can be NO written pre-existing agreement indicating re-employment after retirement.

General Rule – Annual Hour Limit

- After 30 days has passed from the teacher's first retirement benefit, they may return to TFFR covered employment for a maximum number of hours in a fiscal year (July 1 – June 30), depending on the length of the contract.
 - 9-month contract = 700 hours
 - 10-month contract = 800 hours
 - 11-month contract = 900 hours
 - 12-month contract = 1000 hours
- Teacher continues to receive TFFR benefits.
- Non-contracted substitute teaching, extra-curricular duties, and professional development do not count toward the hourly limit.
- Employee and Employer contributions are required to be paid.



EMPLOYMENT AFTER RETIREMENT CON'T

Exception A: Critical Shortage Area

- A one-year waiting period is required.
- ESPB determines the critical shortage areas each year in the spring. For 2022-23, all subject areas are critical; Administration is not.
- Each year, teachers must re-apply for this exception.
- Teacher continues to receive TFFR benefits.
- Employee and Employer contributions are required to be paid.

Exception B: Benefit Suspension and Re-calculation

- After 30 days from the teacher's retirement date, they may return to TFFR covered employment and exceed the annual hour limitation.
- TFFR benefits will be suspended the first of the month following the month they reach the annual hour limit.
- TFFR benefits may or may not be re-calculated.
- Employee and Employer contributions are required to be paid.

Retired Member Employment Notification



TFFR RETIRED MEMBER EMPLOYMENT NOTIFICATION (330)

NORTH DAKOTA RETIREMENT AND INVESTMENT OFFICE
TEACHERS' FUND FOR RETIREMENT DIVISION
SFN 52161 (11-21)

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) John Doe		Person ID	Telephone Number 701-258-3697	Retirement Date 6/15/2022
Employer Best School	Position/Subject Elem Teacher	Post Retirement – first day of work 08/21/2022	Post Retirement – last day of work 05/26/2023	
Number of Compensated Hours (Exclude Extra Curricular) 649	Salary (Include Extra Curricular) \$26,000	Were you employed during the previous fiscal year? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, Employer: Position:	

Select only one option for July 1 **2022** - June 30 **2023** 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
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☐ **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 and the payment of employee contribution requirements. 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 8/15/2022
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Section 2: Completed by Employer

Employer Name Best School	Employer Number 10-001	Telephone Number 701-123-4567	Written Employment Agreement <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please attach.
Business Manager Name Jane Smith	Superintendent Name Jim Allen		

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 employee and employer contributions on all retirement salary paid to a retiree based on our employer payment model. 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 8/15/2022
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RETURN TO:

ND Retirement and Investment Office
PO Box 7100
Bismarck ND 58507-7100

Telephone: 701-328-9885
Toll free: 800-952-2970
Fax: 701-328-9897
Email: rio@nd.gov

This form is available in an alternate format upon request.

RIO Use Only

Letter Sent
Benefits Continue <input type="checkbox"/> Y <input type="checkbox"/> N
Benefits Suspended
Form Filed Within 30 Days <input type="checkbox"/> Y <input type="checkbox"/> N

TFFR WEBSITE




An official website of the State of North Dakota

Language: English


NORTH Dakota Retirement and Investment
Be Legendary.

Enter Keywords


Home About TFFR Members TFFR Employers TFFR Login Investments Contact




Welcome to the North Dakota Retirement and Investment Office (RIO). RIO administers two state programs - the Teachers' Fund for Retirement (TFFR) program and the State Investment Board (SIB) program. Use this website for information about these two important programs. See below for agency news and events.




TFFR MEMBERS




TFFR EMPLOYERS




TFFR LOGIN



SIB CLIENTS



LEGACY FUND



NEWSLETTERS/REPORTS

Feedback (+)

TFFR EMPLOYERS

Welcome TFFR Employers! As a TFFR employer you play a vital role in the successful operation of the retirement program for ND educators. This site contains materials to assist you in timely and accurate employer reporting of member salaries, contributions and service hours. Please use the *Employer Guide* as reference tool and the *Basic Reporting Webcast* may also be helpful for new business managers.



GUIDE



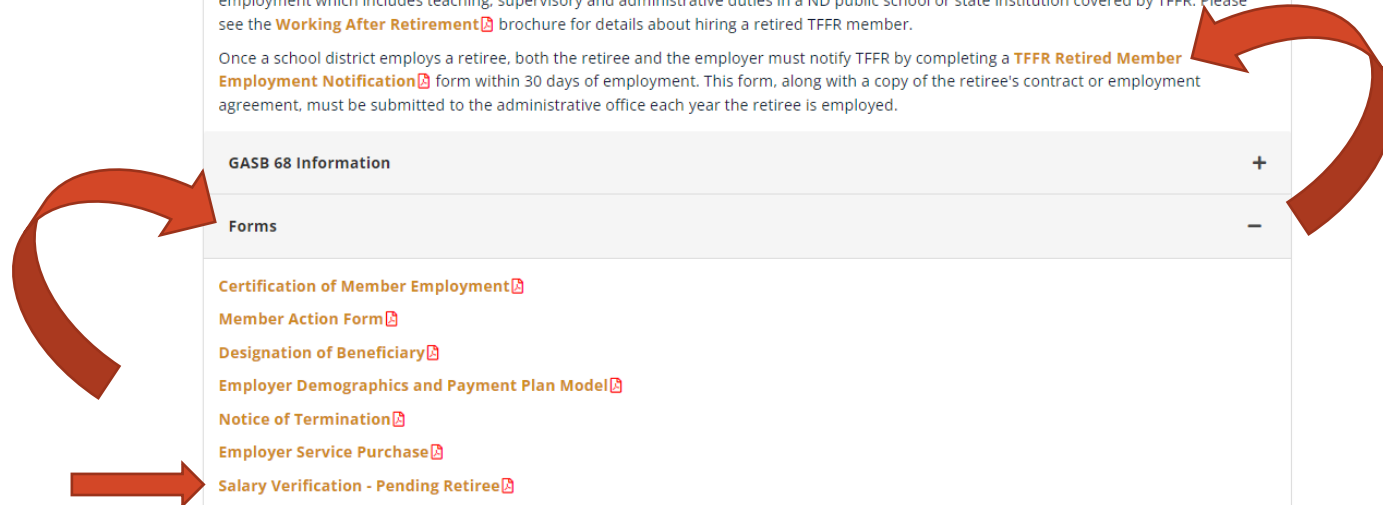
BASIC REPORTING











FAQ

or

Employer Reporting	+
Employing a TFFR Retiree	-
<p>Retired TFFR members may return to TFFR covered employment under certain employment limitations. The limits apply to TFFR covered employment which includes teaching, supervisory and administrative duties in a ND public school or state institution covered by TFFR. Please see the Working After Retirement brochure for details about hiring a retired TFFR member.</p> <p>Once a school district employs a retiree, both the retiree and the employer must notify TFFR by completing a TFFR Retired Member Employment Notification form within 30 days of employment. This form, along with a copy of the retiree's contract or employment agreement, must be submitted to the administrative office each year the retiree is employed.</p>	
GASB 68 Information	+
Forms	-
<p>Certification of Member Employment</p> <p>Member Action Form</p> <p>Designation of Beneficiary</p> <p>Employer Demographics and Payment Plan Model</p> <p>Notice of Termination</p> <p>Employer Service Purchase</p> <p>Salary Verification - Pending Retiree</p>	
Presentations	+



TFFR PRESENTATIONS

Employer Reporting	+
Employing a TFFR Retiree	+
GASB 68 Information	+
Forms	+
Presentations	-
New Business Manager Workshop - November 2022 	
• Recording of New Business Manager Workshop 	
Info Mixer TFFR New Eligible Employees and Forms - October 2022 	
• Recording of October Presentation 	
Info Mixer TFFR Year End Reporting - April 2022 	
• Recording of April Presentation 	
Info Mixer TFFR Employment Payment Models - March 2022 	
Info Mixer TFFR Retirement Process - February 2022 	



TFFR INFORMATION

TFFR website: www.rio.nd.gov

TFFR Employer Information

- Employer reporting, employing retirees, GASB 68 info, FAQs:
<https://www.rio.nd.gov/teachers-fund-retirement-employers>

Newsletters & Reports

- Newsletters, actuarial reports, & financial reports:
<https://www.rio.nd.gov/newsletters-reports>

TFFR CONTACT INFORMATION



Teachers' Fund For Retirement
RETIREMENT & INVESTMENT

- Phone: 701-328-9885 or 1-800-952-2970
- Email: dcweeks@nd.gov Denise Weeks, Retirement Program Manager
tdvolkert@nd.gov Tami Volkert, Employer Services Coordinator
dleingang-sargeant@nd.gov Denise Leingang-Sargeant, Membership Specialist

- Please fill out the short, anonymous survey that we will link to in the meeting Q&A, so that we can provide the best possible services that meet your needs and expectations!

Survey