

# New Business Manager Workshop

## Teachers' Fund for Retirement

November 2, 2023  
10:00 a.m., CT

# TFFR PROGRAM STAFF



**Chad Roberts**  
Deputy Executive  
Director/Chief  
Retirement Officer



**Denise Weeks**  
Retirement Program  
Manager



**Tami Volkert**  
Compliance  
Specialist



**Sarah Mudder**  
Communication &  
Outreach Director

A piece of white, torn paper is centered on a dark, textured background. The paper has irregular, ragged edges. The text "What is TFER" is printed in a bold, black, sans-serif font across the middle of the paper. The word "TFER" is in all caps, while "What is" is in title case.

**What is TFER**

# WHAT IS THE TEACHERS' FUND FOR RETIREMENT?

The Teachers' Fund for Retirement (TFFR) is a defined benefit pension plan designed to provide retirement, disability, and death benefits for North Dakota's public school educators.

Public schools and state institutions are required by law to identify employees eligible for TFFR's pension program, report their salaries, and collect and pay the member and employer contributions.



**Membership**

# BUSINESS MANAGER RESPONSIBILITIES

## Identify Employees Eligible for TFFR

- Licensed by ESPB  
<https://www.nd.gov/espb/>
- Under Contract or Written Agreement

## Report Eligible Salary

- Earnings for Performance of Duties
- Do Not Report Ineligible Salary

## Collect & Pay Contributions

- Member (Active & Retired) – 11.75%
- Employer – 12.75%

# 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**

# TFFR WEBSITE

**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

Employer Reporting +

Employing a TFFR Retiree -

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.

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.

GASB 68 Information +

Forms -

[Certification of Member Employment](#)

[Member Action Form](#)

[Designation of Beneficiary](#)

[Employer Demographics and Payment Plan Model](#)

[Notice of Termination](#)

[Employer Service Purchase](#)

[Salary Verification - Pending Retiree](#)












Presentations +



# TFFR PRESENTATIONS

<b>Employer Reporting</b>	+
<b>Employing a TFFR Retiree</b>	+
<b>GASB 68 Information</b>	+
<b>Forms</b>	+
<b>Presentations</b>	-

Info Mixer TFFR Reporting Update - September 2023 
• Recording of September Presentation 
Info Mixer TFFR Year-End - April 2023 
• Recording of April Presentation 
Info Mixer TFFR March Madness Models - March 2023 
• Recording of March Presentation 
New Business Manager Workshop - February 2023 
Info Mixer TFFR Retirement - January 2023 
• Recording of January Presentation 
Info Mixer TFFR Reportable Salary - December 2022 
• Recording of December Presentation 





**Salary**

# TERMS & DEFINITIONS

- Bonus
- Contract
- Employee Contributions
- Employer Contributions
- Dual Member
- Last Day Worked & Total Hours
- In-Staff Substitute Teacher
- Salary
- Briefly Employer Newsletter

# REPORTABLE SALARY

- Advisor/Director/Monitor/Supervisor
- Coach/Assistant Coach
- Curriculum development/writing
- Driver's education
- Dual credit classes
- In-service/workshops/professional development
- In-staff subbing
- Paid leave
- Summer school/summer programs
- **Refer to page 9 in the TFFR Employer Guide for a complete list**

# NON-REPORTABLE SALARY

- Amounts received in lieu of previously employer-provided benefits or payments
- Bonuses
- Bus driving
- Early retirement incentive pay or severance pay
- Fringe benefits (insurance programs, allowances, meals, lodging)
- Insurance programs
- Janitorial pay
- Referee pay/Ticket taking
- Teacher's Aid pay

# VISA (J-1 and HB-1) EMPLOYEES

- Non-immigrant visa issued by the United States
- All applicants must meet eligibility criteria and English language requirements
- Must be sponsored either by a university, private sector, or government program



**Employer  
Payment  
Plan**

# MODEL 1

## Employer Remittance of All the Member Contributions as Salary Reduction

Contract/Additional TFFR Salary Earned  
by the Member

\$60,000.00

Retirement Salary

\$60,000.00

Tax-Deferred Member Contributions Withheld  
from Member's Pay and Remitted by the  
Employer as a Salary Reduction

\$ 7,050.00 (Retirement Salary of \$60,000 x 11.75%)

Employer Contributions

\$ 7,650.00 (Retirement Salary of \$60,000 x 12.75%)



# MODEL 2 – FULL (ALL)

## Employer Payment of All the Member Contributions as Salary Supplement

Contract/Additional TFFR Salary  
Earned by the Member

\$60,000.00

**Retirement Salary**

\$67,988.67 (Contract Salary of \$60,000/.8825)

Tax-Deferred Member Contributions  
Paid by the Employer as a Salary  
Supplement

\$ 7,988.67 (Retirement Salary of \$67,988.67 x 11.75%)

Employer Contributions

\$ 8,668.56 (Retirement Salary of \$67,988.67 x 12.75%)

# MODEL 2 – PARTIAL

## Employer Payment of a Percentage of the Member Contributions as Salary Supplement

Contract/Additional TFFR Salary  
Earned by the Member

\$60,000.00

### Retirement Salary

\$65,040.65 (\$60,000/.9225\*)

Tax-Deferred Member Contributions  
Paid by the Employer as a Salary  
Supplement

\$ 5,040.65 (Retirement Salary of \$65,040.65 x 7.75%)

Tax-Deferred Member Contributions  
Withheld from Member's Pay and Remitted  
by the Employer as Salary Reduction

\$ 2,601.63 (Retirement Salary of \$65,040.65 x 4%)

Employer Contributions

\$ 8,292.68 (Retirement Salary of \$65,040.65 x 12.75%)

\*Employer agrees to pay member contributions of 7.75%

# MODEL 4 (STATE AGENCIES & INSTITUTIONS)

The State agrees to pay 4% of the member contribution as a salary supplement; remaining 7.75% of the member contribution is deducted as a salary reduction.

Contract/Additional TFFR Salary Earned by the Member	\$60,000.00
<u>Retirement Salary</u>	<u>\$60,000.00</u>
Tax-Deferred Member Contributions Paid by the Employer as a Salary Supplement	\$ 2,400.00 (Retirement Salary of \$60,000 x 4%)
Tax-Deferred Member Contributions Withheld From Member's Pay and Remitted by the Employer as Salary Reduction	\$ 4,650.00 (Retirement Salary of \$60,000 x 7.75%)
Employer Contributions	\$ 7,650.00 (Retirement Salary of \$60,000 x 12.75%)

A piece of white, torn paper is centered on a dark, textured background. The paper has irregular, ragged edges, particularly at the top and bottom. The text "Employer Reporting" is printed in a bold, black, monospace-style font, centered on the paper. The word "Employer" is on the top line, and "Reporting" is on the bottom line. The entire scene is framed by a solid green border.

**Employer  
Reporting**

# MONTHLY REPORTING

- All participating TFFR Employers are required by law to make monthly payments and submit monthly reports
- Payment of member and employer contributions are due by the 15<sup>th</sup> of the month
- The employer is responsible for ensuring the information in the report is correct
- ACH payments



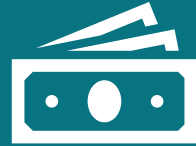
Online  
Reporting

Manual  
Reporting

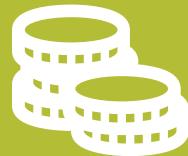


ACH  
Payment

# PENALTY FOR LATE PAYMENT/ REPORT



TFFR is required by law to take action if an employer is late with reports, forms, or payments



Penalty is \$250 and interest of 1% per month on the amount due

# ADJUSTMENTS TO REPORTED SALARY

- Contact TFFR in writing
- TFFR will bill/refund employer
- Pay special attention at year end for salary reported in the wrong fiscal year



# YEAR END REPORTING



Final report  
for June due  
no later than  
July 15



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



Do **not** report  
unused  
vacation  
and/or sick  
leave



All member  
records must  
be closed with  
compensated  
hours and last  
date worked



# EMPLOYER SUMMARY REPORT

- TFFR sends an Employer Summary Report in August
- Lists all reported members and total fiscal year information for the prior fiscal year ended June 30
- Contact RIO if you find any discrepancies

## Review the Following to Verify Accuracy:

- Contract/Additional TFFR Salary
- Retirement Salary
- Taxed Member Contributions
- Tax-Deferred Member Contributions
- Employer Contributions
- Last Date Worked
- Total Hours

# FORMS

Always use the forms on [RIO's website rio.nd.gov](http://rio.nd.gov). Using forms you print and file puts you at risk of using outdated materials which may require you to complete a form again.

- Employer Demographics and Payment Plan Model
- Member Action Form
- Designation of Beneficiary
- Salary Verification – Pending Retiree

# Employer Demographics and Payment Plan Model Form



Employer Name		Employer Number (5-digit)
Street Address		
PO Box	Telephone Number	Fax Number
City	State	ZIP Code
Business Manager's Name		Business Manager's Email Address
Superintendent/Administrator's Name		Superintendent/Administrator's Email Address
TFFR Report prepared by (if different from Business Manager)		Preparer's Email Address

Please review the [TFFR Employer Guide](#) for information and examples of the payment plan models available to the employer. Contact TFFR if you are making a model change.

TFFR Employer Payment Plan Effective Date	July 1 <input type="text"/> (year)
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**Model Selected (check one)**

- Model 0** Employer withholds and remits taxed member contributions.  
 Percent Paid by Member - Taxed 11.75%
- Model 1** Employer withholds and remits ALL of the member contributions under a salary reduction.  
 Percent Paid by Member - Tax Deferred 11.75%
- Model 2** Employer pays all or a portion of the member contributions as a salary supplement.  
 Percent Paid by Employer - Tax Deferred          % (Up to 11.75%)  
 Percent Paid by Member - Tax Deferred          % (Balance)
- Model 4** State Agencies and State Institutions Only  
 The State pays a portion of the member contribution as a salary supplement.  
 Percent Paid by State - Tax Deferred 4.00 % (Up to 11.75%)  
 Percent Paid by Member - Tax Deferred 7.75 % (Balance)

I understand the terms and conditions of the TFFR Employer Payment Plan model described in the TFFR Employer Guide. The employer has selected the above model to report and pay member and employer contributions. I understand this Employer Payment Plan will remain in effect until a new plan is filed in writing. I also understand that any penalties levied by the Internal Revenue Service or Social Security Administration for improper reporting are the liability of the employer, not TFFR.

**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

Authorized Signature of Employer	
Title	
Date	Date Change Goes Into Effect

# Member Action Form

NORTH  
**Dakota**  
Be Legendary.™

## MEMBER ACTION (001)

NORTH DAKOTA RETIREMENT AND INVESTMENT OFFICE  
TEACHERS' FUND FOR RETIREMENT DIVISION  
SFN 50981 (2-2022)

**Please see reverse side for important information on death benefits, naming a beneficiary, and purchasing refunded service credit.**

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 form to not be processed.

Name (First, Middle, Last) Jane Marie Doe		Social Security Number XXX-XX-XXXX	Gender f	Date of Birth XX-XX-XXXX
Primary Mailing Address 110 Rolling Hills Dr		City Somewhere	State ND	ZIP Code (9-digit) 12345-6789
Married <input checked="" type="checkbox"/> Single <input type="checkbox"/>	Maiden Name Fawn	Name of Spouse (First, Middle, Last) John Buck Doe		Gender M
School District /Employer 12-345	Work Telephone Number 701-123-4567	Primary Telephone Number 701-891-2345	E-mail Address janemdoe@k12.nd.edu	
1. I have a current ND teaching license. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (Substitute teacher license not acceptable) License # XXXXXX Exp. Date xx/xxxx				
2. I have a contract or other written employment agreement with the employer named above. <input type="checkbox"/> Yes <input type="checkbox"/> No				
3. I am (Check only one): <input checked="" type="checkbox"/> New, first time TFFR member. Complete #4 and a TFFR Designation of Beneficiary Form <input type="checkbox"/> Active TFFR member changing or adding an employer. <input type="checkbox"/> Inactive TFFR member returning to covered employment. <input type="checkbox"/> Refunded TFFR member returning to covered employment. Complete #4 <input type="checkbox"/> On a leave of absence for school year(s) _____ <input type="checkbox"/> Returning from a leave of absence effective _____ <input type="checkbox"/> Retired TFFR member returning to covered employment under Exception B-Benefit Suspension and Recalculation. <b>Under all options, please complete a separate TFFR Designation of Beneficiary form, SFN 10341, to name or update your designated beneficiary.</b>				
4. I have previous ND employment covered by the Public Employees Retirement System (PERS). <input type="checkbox"/> Yes <input type="checkbox"/> No Where _____ When _____ I have previous ND employment covered by the Highway Patrol Retirement System (HPRS). <input type="checkbox"/> Yes <input type="checkbox"/> No Where _____ When _____				

Member's Signature

### 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

I certify the above information is an accurate description of my employment status and TFFR plan participation. I have also read and understand the information on the reverse side.

Signature of Member

**SIGN HERE**

Date

11/2/2022

# Designation of Beneficiary Form

**Please see reverse side for instructions and important information on naming a beneficiary(ies) and death benefits available.**

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 form to not be processed.

Member Name (First, Middle, Last) Jane Marie Doe		Person ID 123456	Gender F	Birth Date XX-XX-XXXX
Primary Mailing Address 110 Rolling Hills Dr		City Somewhere	State ND	ZIP Code (9-digit) 12345-6789
<input checked="" type="checkbox"/> Married <input type="checkbox"/> Widowed	<input type="checkbox"/> Single Maiden Name Fawn	Spouse Name (First, Middle, Last) John Buck Doe		Gender M
Work Telephone Number 701-123-4567	Primary Telephone Number 701-891-2345	E-mail Address janemdoe@k12.nd.edu		

Primary Beneficiary(ies)	Relationship	Social Security Number	Date of Birth	Gender	% Share	Address or Telephone Number
John Buck Doe	spouse	xxx-xx-xxxx	xx/xx/xxxx	M	100	xxx-xxx-xxxx
					<b>Total must equal</b>	<b>100%</b>

Contingent Beneficiary (ies) (Optional)	Relationship	Social Security Number	Date of Birth	Gender	% Share	Address or Telephone Number
Little Fawn	daughter	xxx-xx-xxxx	xx/xx/xxxx	F	50	xxx-xxx-xxxx
John Doe Jr	son	xxx-xx-xxxx	xx/xx/xxxx	M	50	xxx-xxx-xxxx
					<b>Total must equal</b>	<b>100%</b>

**Spousal Consent**

If you are married and designate a beneficiary other than your spouse, your spouse must consent in writing to the alternate beneficiary (NDCC 15-39.1-17).

I have read and understand the death benefit information on the reverse side. I consent to the above named beneficiary(ies) designated by the above named TFFR member.

Signature of Member \_\_\_\_\_

Date \_\_\_\_\_

**Member's Signature**

I have read and understand the death benefit information on the reverse side. I designate the above named beneficiary(ies) to my TFFR account.

Signature of Member \_\_\_\_\_

Date 11/2/2022

SIGN HERE

**RETURN TO:**

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

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

This form is available in an alternate format upon request.

# 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.

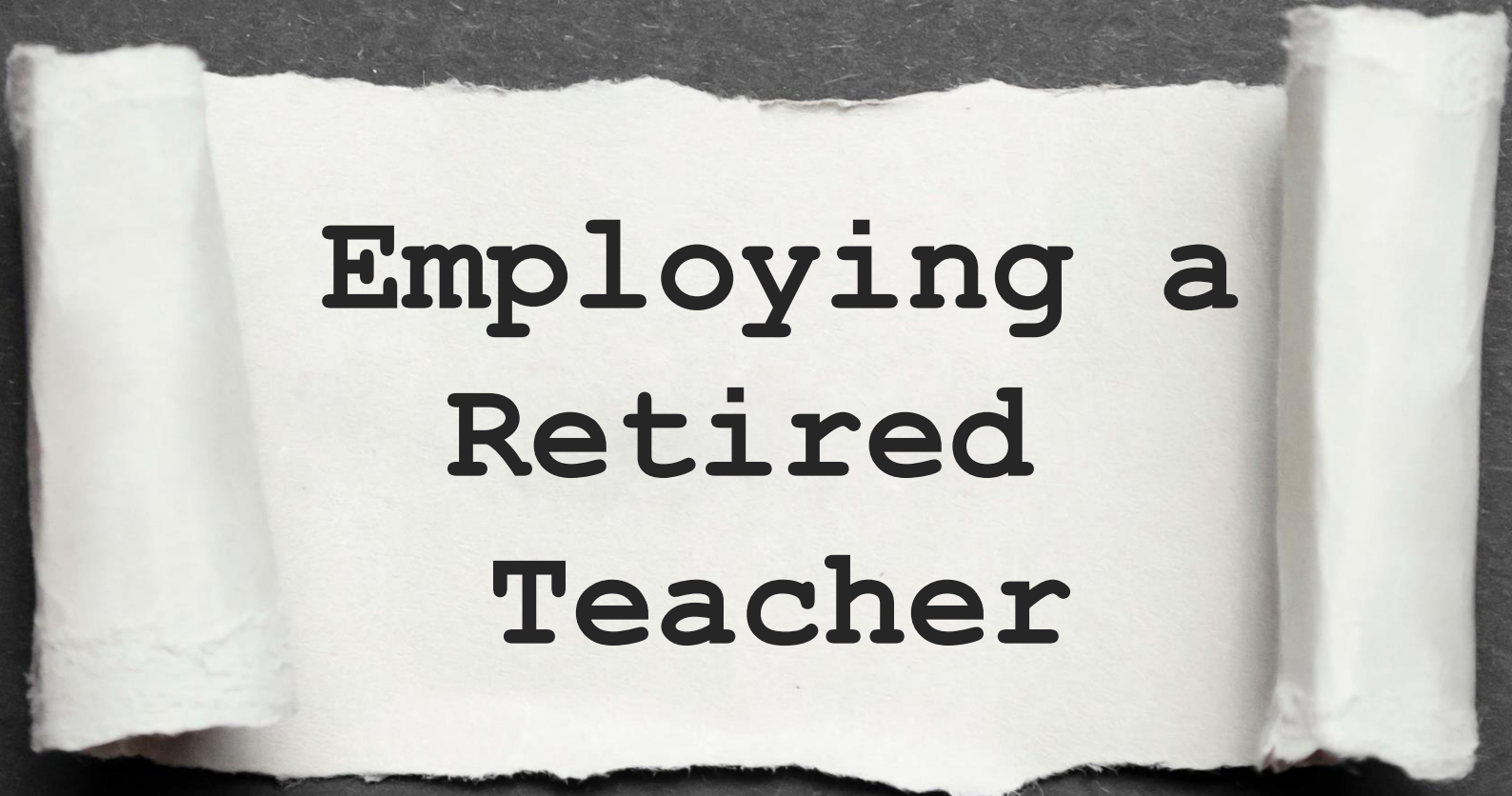
Member Name John Doe		Person ID (For office use only)	Fiscal Year 07-01- 22 through 06-30- 23
Annual Base Contract Salary \$80,000.00		Number of Payments 24	
Estimated Last Day Worked 06/02/2023		Estimated Number of Compensated Hours 700	
Month	Base Contract	Additions/Reductions to Base Contract (Do 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
<b>Total Estimated Eligible Contract Salary for Fiscal Year</b>			<b>\$85,687.50</b>

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
<b>← SIGN HERE →</b>	
	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



**Employing a  
Retired  
Teacher**

# RETIREE EMPLOYMENT OPTIONS

General Rule –  
Annual Hour  
Limit

Exception A –  
Critical  
Shortage Area

Exception B –  
Benefit  
Suspension &  
Recalculation

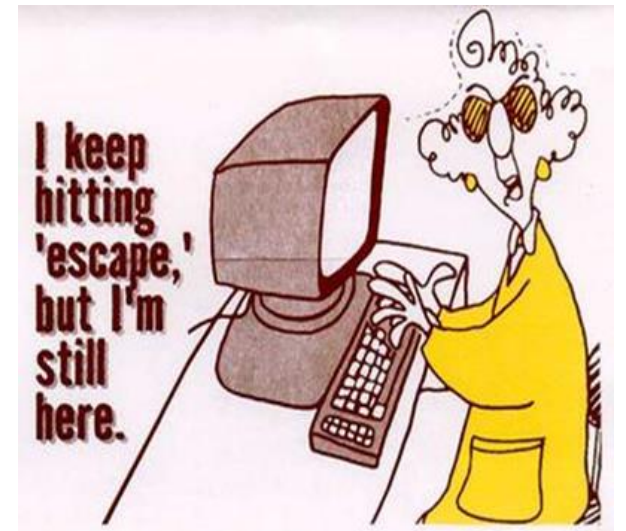


# EMPLOYMENT AFTER RETIREMENT

- 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 = 1,000 hours
- Teacher continues to receive TFFR benefits.
- Non-contracted substitute teaching, extra-curricular duties, and professional development are excluded.
- Employee and Employer contributions are required to be paid.



# EMPLOYMENT AFTER RETIREMENT

## Exception A: Critical Shortage Area

- A one-year waiting period is required.
- ESPB determines the critical shortage areas each year in the spring. For 2023-24, 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 will be re-calculated.
- Employee and Employer contributions are required to be paid.

# DUE WITHIN 30 DAYS OF TFFR COVERED EMPLOYMENT \*

\* Failure to do so could result in a \$250 penalty for the employer and loss of one month of retiree's TFFR benefit

**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. This form, along with a copy of the retiree's contract or employment agreement, must be submitted to the Retirement and Investment Office (RIO) within 30 days of the retiree's return to TFFR 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? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, Employer: Position:	

Select one Return to Work option below for July 1 - June 30 fiscal year. See reverse for more details.

**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**

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	<b>SIGN HERE</b>	Date 9/19/2023
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### SECTION 2 - COMPLETED BY EMPLOYER

Employer Name	Employer Number	Telephone Number	Written Employment Agreement or Contract <input type="checkbox"/> Yes, please attach. <input type="checkbox"/> No
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 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	<b>SIGN HERE</b>	Date 9/19/2023
-----------------------	------------------	-------------------

### 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

### 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

# RETIREE RETURN TO WORK OPTIONS AT-A-GLANCE

Options	Waiting Period Required (Break in Service)	TFFR Contributions Paid
<b>1) General Rule - Annual hour limit</b> 9 month = 700 hours 10 month = 800 hours 11 month = 900 hours 12 month = 1,000 hours	30 days from TFFR retirement date	Yes
<b>2) Exception A: Critical shortage area</b> > Determined by ESPB > Allowed to go over annual hour limit	1 Year from TFFR retirement date	Yes
<b>3) Exception B: Benefit Suspension and Recalculation</b> > Retiree's TFFR benefit is suspended > Allowed to go over annual hour limit	30 days from TFFR retirement date	Yes

# RETIRED TEACHER: WHAT TO REPORT AND PAY

Duty	Report Hours	Report Salary (and Pay Contributions)
Teaching	Yes	Yes
Supervising	Yes	Yes
Administration	Yes	Yes
Contracted Subbing	Yes	Yes
Non-contracted Subbing	No	No
In-Staff Subbing	No	No
Extra-curricular	No	No
Professional Development	No	No

Any  
Questions



**Audit**

# What Does Audit Want Now?



## INTERNAL AUDIT DIVISION

Sara Seiler & Dottie Thorsen



# INTERNAL AUDIT STAFF



**Sara Seiler**  
Supervisor of  
Internal Audit



**Dottie Thorsen**  
Internal Auditor

Internal Audit is comprised of two full-time staff that dedicated to the Retirement and Investment Office.

# Different Audit Requests

## INTERNAL AND EXTERNAL REQUESTS

### RIO's Internal Audit

- Employer Reviews
- Participant Data Reviews

### External Auditor

- GASB 67/68 Audit
- Employer Contribution Confirmation

# WHAT'S AUDITING LOOKING AT?

Reported salaries and contributions.

Reported service hours.

Eligibility for the TFFR membership.

Model compliance.

# FACTORS ON BEING SELECTED

Employer  
Size

History of  
Reporting  
Errors

Length of  
time since  
last review

Significant  
changes  
(e.g., model  
change)

# EXAMPLES OF INFORMATION REQUESTED

Payroll  
Records

Contracts

Negotiated  
Agreements

Master  
Payroll Files

Salary  
Reconciliation  
Worksheets

School Board  
Minutes

Date of Birth  
Verification

ESPB  
Licensure

# **BUT I DON'T WANT TO GIVE AUDIT INFORMATION**

North Dakota Century Code 15-39.23 authorizes TFFR to issue a \$250 penalty and notify the Department of Public Instruction to withhold state foundation payments funding until information is received.

# But why is audit needed?

Provide assurance that Employers are in compliance with TFFR's program requirements.

External auditor reviews and confirmations are required for RIO's financial statement audit and to be able to issue the GASB 68 Schedules.

# QUESTIONS?

Sara Seiler

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Retirement & Investment Office

1600 E Century Ave

Bismarck, ND 58507

701-328-9885





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# FINAL THOUGHTS

- Software Unlimited offers online training for Business Managers (it is included in their monthly fee)
- They also offer one-on-one training for \$200/day
- RDA System Software also offers one-on-one training. Please contact them for more information and cost.

A piece of white, torn paper with the word "Outreach" written on it in a black, serif font. The paper is set against a dark, textured background. The word "Outreach" is centered on the paper.

**Outreach**

# HOW DO WE COMMUNICATE WITH YOU?

Website, <https://www.rio.nd.gov/>

- TFFR employer page
  - Presentations (recordings)
    - New Business Manager Workshop
    - Info Mixers
  - Employer guide, reporting and audit info (GASB 68), forms and FAQs
- Homepage
  - Newsletters (TFFR employer news)
  - Upcoming events - employers and members

Emails sent using GovDelivery

- Newsletters, program updates and event notices

Conferences and workshops

# NEW REPORTING SYSTEM: EMPLOYER EVENTS

RIO is launching a new Pension Administration System in fall 2024

## Upcoming System Previews

- Nov. 9, 2023 – NDCEL Brunch and Learn, virtual event
  - Register or learn more: <https://bit.ly/PASpreview>
- Nov. 15, 2023 – NDSBA Brunch and Learn, virtual event
  - Register or learn more: <https://bit.ly/TFFRpreview>

Hands-on training - TBD

# HOW TO COMMUNICATE WITH US?

## Retirement and Investment Office

- Phone: 701-328-9885 or 800-952-2970
- Fax: 701-328-9897
- Email: [rio@nd.gov](mailto:rio@nd.gov)
- Website: [www.rio.nd.gov](http://www.rio.nd.gov)
- Mail: 1600 E Century Ave, Ste 3  
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