

Info Mixer: Reporting Update

Teachers' Fund for Retirement

September 26, 2023
2:00 p.m., CT

TFFR STAFF



Chad Roberts
Deputy Executive
Director/Chief
Retirement Officer



Denise Weeks
Retirement Program
Manager



Tami Volkert
Compliance
Specialist



Sarah Mudder
Communication &
Outreach Director



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%

CONFIRM QUALIFICATIONS – REPORTABLE

North Dakota nd.gov Official Portal for North Dakota State Government

ES EDUCATION
PB STANDARDS
and PRACTICES BOARD

Qualifications

ND Educator License License Number: 000000000
Regular - 5 years Issued: 12/18/2000 Expires: 12/18/2005

Past Licenses
Regular - 5 years Issued: 12/18/1995 Expires: 12/18/2000
Regular - 5 years Issued: 8/13/1990 Expires: 8/13/1995

Education:
Bachelor's - Out-of-State College or University State:
Major - 19005 - Special Education: Intellectual Disabilities
Level of Prep - K-12
Hours: -
Bachelor's - Out-of-State College or University State:
Major - 50015 - Elementary Education
Level of Prep - 1-8
Hours: -

CONFIRM QUALIFICATIONS – NON-REPORTABLE

North Dakota nd.gov Official Portal for
North Dakota State Government

ES EDUCATION
PB STANDARDS
and PRACTICES BOARD

 Qualifications

ND Educator License License Number: 000000000
Interim Substitute Issued: 11/18/2014 Expires: 11/18/2015

Past Licenses

Education:
Master's Degree - Out-of-State College or University State:MO
Major - 99999 - Substitute Teacher
Level of Prep - K-12
Hours: -

CONFIRM QUALIFICATIONS – NON-REPORTABLE

North Dakota nd.gov Official Portal for
North Dakota State Government

ES EDUCATION
PB STANDARDS
and PRACTICES BOARD

Qualifications

Teaching Permit Teaching Permit Number: 000000000
Teaching Permit Issued: 8/30/2023 Expires: 9/1/2024

Past Teaching Permits

Teaching Permit	Issued: 8/16/2022	Expires: 9/1/2023
Teaching Permit	Issued: 7/20/2021	Expires: 9/1/2022
Teaching Permit	Issued: 9/1/2020	Expires: 9/1/2021
40 Day Provisional Permit	Issued: 8/25/2020	Expires: 10/4/2020

Education:

Less/BA - Exception (Degree not Required) State:ND
Major - 12010 - Music
Level of Prep - K-12
Hours: -

J-1 VISA EMPLOYEE

- 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

A rectangular piece of white, textured paper with ragged, torn edges is centered on a dark, textured background. The word "Salary" is printed in a bold, black, sans-serif font in the middle of the paper. The paper appears to be a fragment of a larger sheet, with some shadows and highlights suggesting its three-dimensional form.

Salary

OTHER 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

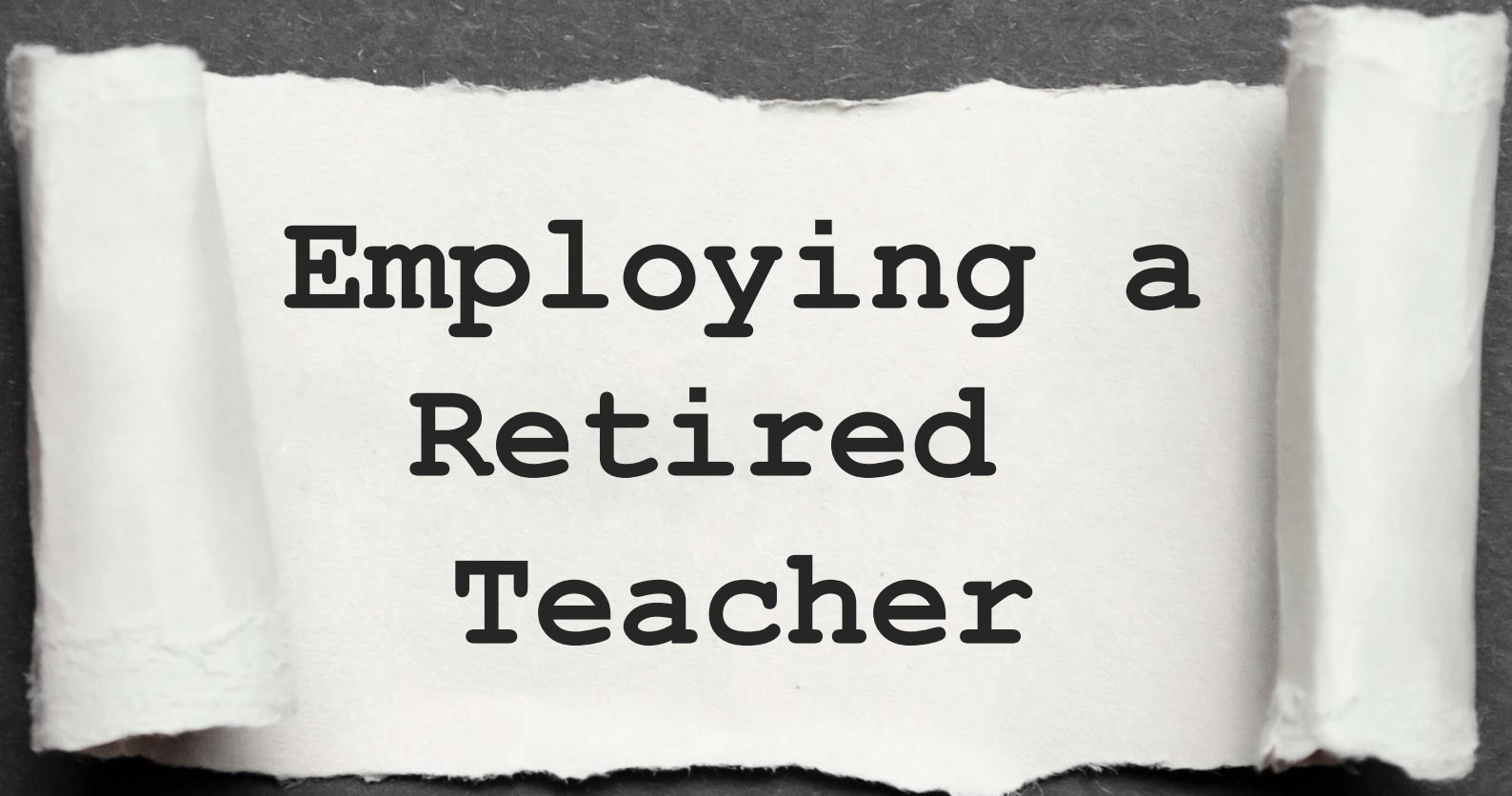
**Eligible Retirement Salary (Reportable)
list on page 8-9 of TFFR Employer
Guide.**



NON-REPORTABLE SALARY

- 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, and/or vacation leave





**Employing a
Retired
Teacher**

RETIREE RETURN TO WORK OPTIONS AT-A-GLANCE

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

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		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		Date 9/19/2023
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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

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
Legislative
Update

TFFR LEGISLATIVE UPDATE

Veteran Exemption (HB 1150, effective Aug. 1, 2023)

- An exception to mandatory participation in the TFFR program for first-year teachers who served at least 20 years in the US Armed Forces on full-time active duty and retired with full military retirement benefits.

MEMBER ACTION FORM

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.

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

Name (First, Middle, Last)		Social Security Number	Gender	Date of Birth
Primary Mailing Address		City	State	ZIP Code (9-digit)
Married <input type="checkbox"/> Single <input type="checkbox"/>	Maiden Name	Name of Spouse (First, Middle, Last)		Gender
School District /Employer	Work Telephone Number	Primary Telephone Number	E-mail Address	
1. I have a current ND teaching license. <input type="checkbox"/> Yes <input type="checkbox"/> No (Substitute teacher license not acceptable) License # _____ Exp. Date _____				
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 type="checkbox"/> New, first time TFFR member. Complete #4 <input type="checkbox"/> Active TFFR member changing or adding an employer. <input type="checkbox"/> Inactive TFFR member returning to covered employment. <input type="checkbox"/> Leave of absence for school year(s) _____. <input type="checkbox"/> Refunded TFFR member returning to covered employment. Complete #4 <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. <input type="checkbox"/> Retired military personnel exemption. Provide a copy of DD214 (Certificate of Release or Discharge from Active Duty).				
Under all options except retired military personnel exemption, complete a TFFR Designation of Beneficiary form (SFN 10341) to name or update your designated beneficiary.				
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 _____				
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.			RETURN TO: ND Retirement and Investment Office PO Box 7100 Bismarck ND 58507-7100	
Member Signature			Telephone: 701-328-9885 Toll free: 800-952-2970 Fax: 701-328-9897 Email: rio@nd.gov	
Date				

PREVIEW TFFR'S NEW EMPLOYER REPORTING SYSTEM

[Oct. 19-20, 2023 - NDCEL Fall Conference, Bismarck Event Center](#)

[Oct. 26-27, 2023 – NDSBA Annual Convention, Bismarck Hotel and Conference Center](#)

Nov. 9, 2023 – NDCEL Brunch and Learn, virtual event

Nov. 15, 2023 – NDSBA Brunch and Learn, virtual event
Registration information will be provided in October.

Any
Questions

RETIREMENT AND INVESTMENT OFFICE

Contact Us

- Phone: 701-328-9885 or 800-952-2970
- Fax: 701-328-9897
- Email: rio@nd.gov
- Website: www.rio.nd.gov

Employer reporting, employing retirees, GASB 68 info, FAQs:

<https://www.rio.nd.gov/teachers-fund-retirement-employers>

Newsletters, actuarial reports, and financial reports:

<https://www.rio.nd.gov/newsletters-reports>

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| Retirement & Investment