

EMPLOYER
NEWSLETTER

TFFR

Mission

Statement:

To administer a comprehensive retirement program that provides North Dakota public educators with a foundation for retirement security.



Briefly

AUGUST 2020

New Member Reporting Requirements

A [Member Action](#) form must be completed when a participating employer hires a new teacher. The form is also required if you rehire a teacher after a break in employment with your school district of one year or more. The Member Action form should also be used to notify TFFR when a teacher is taking or returning from a leave of absence. This form provides TFFR with important information, including the member's legal name, social security number, birth date, and current mailing address.

If the employee is a new TFFR member, they must also complete a [Designation of Beneficiary](#) form. Designating a beneficiary allows the member to direct payment of survivor benefits in the event of the member's death.

We ask that all Member Action and Designation of Beneficiary forms be sent to TFFR electronically.

When you are ready to send these forms, please send an email to Estelle Kirchoffner (ekirchof@nd.gov) to request a secure link that you can use to send the documents. You will receive an email with a link that will take you to the State of North Dakota Secure File Transfer System. You will be able to upload the file from your computer. We ask that you scan all of the forms as one PDF document. Please scan only the front side of the forms. Once you upload your PDF and click on submit, we will have access to these forms and be able to process them promptly.

If TFFR does not receive the Member Action form thirty days from the date the member is first reported to TFFR, the employer may be assessed a \$250 penalty for late reporting.

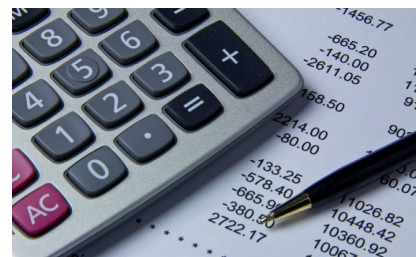
Did You Review Your Employer Summary Report?

A 2019-20 Employer Summary Report is mailed to each school district at the end of August. Please review this report in the month of September and verify that the reported salaries and service hours are correct. Let us know if you find any discrepancies by the end of September and the accounts will be corrected.

If you find any salary that should have been reported in the prior fiscal year, please let us know and we can move it to the correct year. The salary should be reported in the year it was earned.

TFFR Forms

- Please submit a [Notification of School District Change](#) form if there are any changes in contact (i.e. superintendent/business manager) or demographic information.
- If you are employing a new teacher, TFFR will need a [Member Action](#) form and a [Designation of Beneficiary](#) form.
- If a teacher has a change of address or name they need to fill out a [Change of Name or Address](#) form.
- If you have employed a TFFR retiree, please make sure to complete the [TFFR Retired Member Employment Notification](#) form. This form must be completed each year a retiree is employed and submitted to TFFR no later than 30 days after employment begins.
- These forms and other ones you may need are also found on our website: <https://www.rio.nd.gov/teachers-fund-retirement-employers>



New TFFR Website



The Retirement and Investment Office webpage has a new home and a new look. We can now be found at rio.nd.gov. Our new website features quick links to TFFR member information and TFFR employer information in addition to providing information about the ND State Investment Board (SIB).

Helpful hints for navigating our new website:

- Retirement applications and information can be found under the TFFR Member link on the homepage and then under the blue dropdown box “Retirement Benefits.”
- Member action forms, including beneficiary designations, are now located under the TFFR Employer link on the homepage and then under “Forms.”
- Teachers can access their own personal information including their Annual Statements using the TFFR Login link directly from RIO’s homepage. The TFFR Login link also leads to the employer reporting portal login for easy uploading of salary files and reports.
- Upcoming events such as benefit counseling sessions and retirement seminars are updated on the main home screen for easy access.
- We are excited to provide a more user friendly experience and updated look to our online services and share our new website with you.

GASB Statement 68 Update

The audited fiscal year 2019 GASB Statement 68 information is available on the TFFR website. This information includes the Schedules of Employer Allocations and Pension Amounts by Employer, GASB 68 Disclosure Template, and Sample Journal Entries. Employers and auditors can use this information to complete your 2020 financials.

Employing Retirees in Critical Shortage Areas

In addition to the “General Rule,” retired teachers may also return to TFFR covered employment in an approved “Critical Shortage Area” (CSA) without losing retirement benefits. If retired prior to January 1, 2001, no waiting period is required. However, if the retirement date is after January 1, 2001, a one year waiting period is required. Only non-contracted substitute teaching may be performed during the waiting period. The CSA exception must be requested each year by completing a [Retired Member Employment Notification](#) form.



The critical shortage areas are determined each year by the Education Standards and Practices Board (ESPB). For the 2020-2021 school year, ESPB has declared all teacher content areas as critical shortage. Administrator positions are not critical shortage areas for 2020-2021.

ACH Monthly Payment Option

We encourage all Employers to send their monthly TFFR payments by ACH. Please let us know if you are interested in switching to this fast and efficient payment method and eliminate the need to mail a check each month.

TFFR Office Contact Update

Member Action/Designation of Beneficiary Forms

- ♦ Email Estelle: ekirchof@nd.gov

Employer Reports, etc.

- ♦ Email Tami: tdvolkert@nd.gov

Retired Member Employment Forms

Email Jayme or Stephanie based on alpha split by school name

- ♦ A – K Jayme: jheick@nd.gov
- ♦ L – Z Stephanie: smstarr@nd.gov

New TFFR Staff Members

The TFFR Program is excited to welcome 3 individuals to our team of professionals at the ND Retirement and Investment Office. All of these employees have either prior experience working with the TFFR program or other retirement programs in the state and they look forward to working with the program, our members, and you, our stakeholders. We asked them to introduce themselves to you and we encourage you to reach out with any questions or just to say “Hi!”

NDRIO Deputy Executive Director – Chief Retirement Officer Jan Murtha

Thank you Employers for all that you do to assist with the TFFR Program! I was first introduced to TFFR through my employment with the ND Office of Attorney General and was honored to serve as TFFR general counsel from 2011 to 2017. After 18 years of practicing law first in Wisconsin, followed by Minnesota, and now North Dakota, I look forward to working with the staff of the Retirement & Investment Office and the TFFR Board once again in this new role. *(Cont'd on page 6)*

Salary Verification Audit

The accurate reporting of retirement salaries along with member contributions, employer contributions, and service hours is vital to the administration of retirement benefits. It is the responsibility of the Teachers' Fund for Retirement (TFFR) to ensure that retirement salaries reported by participating employers on behalf of the members are in compliance with the definition of salary as it appears in the North Dakota Century Code (NDCC) 15-39.1-04(10). Each year, Internal Audit randomly selects a group of member accounts and requests additional information from participating employers for the purpose of verifying the accuracy of retirement salaries reported. A total of 65 member accounts from 60 different employers will be randomly selected for review. Notifications were sent out in November-December 2019. The accounts will be reconciled in September – October 2020. Internal Audit may be contacting you in the near future for additional information.

Reporting errors identified during the salary verification will be forwarded to Retirement Services. Retirement Services will then contact the employer if any changes to the accounts are needed.

Internal Audit staff includes Supervisor of Internal Audit Sara Sauter and Internal Auditor Dottie Thorsen.



New TFFR Staff Members

(Cont'd from page 5)

I'm originally from Michigan, obtained a B.A. in Economics & Management from Albion College, in MI, followed by a Juris Doctor from Marquette University Law School in Milwaukee, WI in 2002. I'm married to another lawyer, originally from Dickinson, who in 2011 persuaded me that North Dakota was a wonderful place to move to, work and raise a family. We are blessed with 9 year old boy/girl twins, a 6 year old daughter; and my stepdaughter, who is 19 and attending college in Florida.

NDRIO Retirement Program Manager Denise Weeks

Working with our TFFR members and employers for over 15 years has truly been an honor. I have two children who graduated from a North Dakota Public School and serving their teachers is very gratifying. Having been a teacher myself for five years, I know the struggles teachers go through; and, having worked at TFFR for as long as I have, I know the obstacles employers face. My goal is to give you, the employer, the best possible customer service TFFR can provide to make your job easier. You are the ones that report salaries and pay those required contributions to TFFR every month. Without you, those very important tasks do not get done. Thank you so much for your dedication to TFFR and to your teachers/employees. We appreciate what you do!

Retirement Programs Specialist Jayme Heick

I am a native of Dickinson ND, but have lived in Bismarck for the past 6 years. I graduated in 09 with a degree in Business Management and last spring (19) graduated from the University of Mary with an M.B.A. My background is in benefit management and sales. My husband Dustin and I have 3 girls ages 10, 8, and 7. We love lake life, riding bike, and movie nights (to name a few of our favorite things). I am excited to be here at the Teachers Fund for Retirement and I look forward to many years of service towards our members.



Employer Newsletter

ND Teachers' Fund for Retirement

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Bismarck, ND 58507-7100

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Toll-Free: 1.800.952.2970

Website: nd.gov/rio

TFFR Vision Statement:

To be a trusted leader in the administration of a financially sound retirement program for North Dakota educators by providing exceptional customer service, professional plan management, and organizational effectiveness by adhering to the principles of good governance, transparency, and accountability.