

Briefly

Employer Newsletter

ND Teachers' Fund for Retirement
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www.nd.gov/rio

October 2018

Action Required

It is very important that TFFR has updated demographic information for every employer. Please take a few minutes and complete a [Notification of School District Changes form](#). Even if nothing has changed please complete the form with the name, address, phone number, and email address for the Superintendent/Administrator and Business Manager. If you have other payroll personnel that work with TFFR reporting, they should also be included on this form.

Did You Review Your Employer Summary Report?

A 2017-2018 Employer Summary Report was mailed to each school district at the end of August. It is not too late to review this report and verify that the reported salaries and service hours are correct. Let us know if you find any discrepancies and the accounts will be corrected.

Updated TFFR Forms

It is important to use the most recent version when completing TFFR forms. The following forms have been updated and are available on our website:

- If you employ a new teacher in your district or one that had a one year or more break in service with your district, a new [Member Action Form](#) is needed.

We recently updated the Member Action form and removed the Designation of Beneficiary Section. When you have a new member complete a Member Action Form, also have them complete a Designation of Beneficiary Form. Please discard all old versions and use the attached link to access the updated form.

- If a teacher is filling out a Member Action form, also have them complete a separate [Designation of Beneficiary Form](#).
- A [TFFR Retired Member Employment Notification Form](#) should be completed if you employ a TFFR retiree. This form must be completed each year a retiree is employed and submitted to TFFR no later than 30 days after employment begins.

TFFR Employer Audit Information Corner

Sara Sauter
Supervisor of Audit Services

Reporting salary incorrectly to TFFR is a common error found in the employer audits. Reference the Terms and Definition Section of the *TFFR Employer Guide* on our website for information on eligible and ineligible salary. The most common causes of these errors are payroll software programming and pay code set-up. A good way to ensure pay codes are set up correctly is to review your Master Payroll report. This report includes all the members of your staff and is a great way to spot check salary to ensure pay codes are flowing correctly. Audit Services has found the improper use of pay codes is the root cause of reporting errors. If you are having any problems creating this report, your payroll software vendor is a great resource for any questions.



GASB Statement 68 Update

The audited fiscal year [2017 GASB Statement 68 information](#) is available on our 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 2018 financials. The 2018 GASB 68 information will be available soon.

Teacher/Legislator Information

The 2019 legislative session is quickly approaching. If any of your TFFR employees are serving in the 2019 Legislative Assembly, please submit a member action form indicating the legislative leave of absence. The options for reporting these members to TFFR are summarized below.

- The teacher/legislator and employer may enter into an agreement by which payment for any lost service and salary is made as though the teacher was not on a legislative leave of absence. Under such an agreement, member and employer contributions are calculated using the teacher's annual salary without reduction for the leave of absence. One important benefit in selecting this option is that the teacher's entire salary is reported to TFFR. This is beneficial if the member retires, becomes disabled, or passes away in the next few years following the legislative service.
- If an agreement is not made, do not report the teacher to TFFR for the unpaid days. If a teacher is compensated for 700 hours or more, they still earn a full year of service credit. If an active member who serves in the ND Legislature earns less than 700 hours, the teacher is allowed to purchase the service credit lost while in attendance at legislative sessions and/or legislative committee meetings.

Updated TFFR Employer Guide

The [TFFR Employer Guide](#) has been recently updated and is available on our website. Please use this as a reference for any questions you may have about the TFFR retirement plan.

Secure Link Available for Submitting TFFR Forms

If employers want to electronically submit Member Action or TFFR Retired Member Employment forms or other documents containing member personal information, we ask that you do so using our secure file transfer system. This method allows the documents to be submitted in a secure environment compared to faxing or directly emailing information to TFFR.

To initiate the transfer, you simply need to email a TFFR staff member (see below) and ask them to email you the secure link. Then you can upload the document using the secure transfer link provided in the email. This link cannot be reused and you will need to contact TFFR each time you need to submit documents.

Member Action Forms – email link request to Estelle ekirchof@nd.gov
Employer Reports, etc. – email link request to Tami tdvolkert@nd.gov

Retired Member Employment Forms - email link request to Denise or Paula based on alpha split by school name:

A - L Denise dcweeks@nd.gov
M - Z Paula pbrown@nd.gov



Retirement Eligibility Report

Upon request, TFFR can provide school districts with a Retirement Eligibility Profile report. This report gives the district a 30-year projection regarding TFFR member retirement eligibility. The report also contains the names of individuals for workforce planning purposes. The personal information must be kept confidential. If you are interested in receiving a profile for your district, please contact our office. Due to timing issues with new members and retirees, the retirement eligibility profile is not available from July through October of each year.

Your Vested Interest Newsletter

The October 2018 edition of the [Your Vested Interest Newsletter](#) can be viewed on our website. Please take a few minutes to read this informative newsletter.

Report Card Highlights

The August 2018 edition of the [Report Card Newsletter](#) can also be viewed on our website. The newsletter highlights include:

- TFFR Member Online Login Instructions
- How to Read a TFFR Member Annual Statement
- TFFR Board Trustee Update