



**TFFR Employer Reporting
FAQ's: COVID-19 Funding
October 2020**

As school districts continue to face challenges during the current pandemic, many of you have questions related to TFFR reporting and the COVID-19 funding that was made available to schools. Below is a list of questions received by the Retirement and Investment Office related to these issues, and our response.

- Q. 1** North Dakota school districts are receiving 30 million in Education Corps funding as part of the Cares Act. The purpose of this funding is for additional staffing needs caused by COVID-19 to provide support and services to K-12 students in North Dakota. Because of this, our school district is paying teachers a stipend for extra time spent preparing virtual lesson plans, meeting for COVID-19 planning, and general cleaning of their work area. Should TFFR contributions also be paid?

Yes. The additional compensation for teaching duties performed is eligible retirement salary. North Dakota Century Code section 15-39.1-04 states, "Salary' includes amounts paid to members for performance of duties, unless amounts are conditioned on or made in anticipation of an individual member's retirement or termination". Please refer to the [Employer Guide](#) for additional information regarding eligible and ineligible retirement salary.

- Q. 2** Our school employs retired teachers. Due to COVID-19, does TFFR waive the hour limit a retired teacher can work in a TFFR covered position for FY2021?

No. Nothing has changed in TFFR Return to Teach provisions. The state law governing retired teachers returning to active service is located in statute under North Dakota Century Code sections 15-39.1-19.1 and 15-39.1-19.2, and these statutes can't be waived by TFFR. Please refer to the TFFR [Working After Retirement](#) brochure for the employment limitations.

- Q. 3** With all the issues our school district had to deal with to address the COVID-19 pandemic, TFFR waived the penalties for late employer reports this spring. Does this waiver of penalties still apply to FY2021?

No. Monthly employer reports and payments are due on the 15th of each month. If the 15th of the month falls on a weekend or holiday, the payment and report are due on the next business day. Employers that do not meet the established deadlines may still be

assessed a penalty of \$250 and interest of one percent per month on the amount due under North Dakota Century Code section 15-39.1-23.

Q. 4 I have been working from home during this pandemic. Is there an easier way to send payments to TFFR?

YES! *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 mailing a check each month.*

Q. 5 How do we notify TFFR of a change in our demographics?

The employer is responsible for keeping TFFR informed of the employer's current mailing address, e-mail address, telephone and fax numbers, business manager and superintendent's/administrator's names. Please complete and submit the [Notice of School District Change](#) form to notify our office.

See [TFFR Employer Guide](#) for detailed instructions on TFFR reporting.

**Please contact TFFR if you have any questions.
Email rio@nd.gov or Phone 800-952-2970 or 701-328-9885.**