



**TFFR Employer Reporting
Frequently Asked Questions: COVID-19
April 2, 2020**

As school districts address public health issues related to the COVID-19 pandemic and delivery of distance education services to ND students, we understand you have some questions about TFFR reporting. Please be assured that during these uncertain times, TFFR remains committed to providing excellent customer service to our members and employers.

Q. 1 Is TFFR still able to accept employer reports and payments when state offices are closed?

Yes. TFFR program operations are fully functional. Our office is closed to the public and many of our staff are working remotely. During this time, retirement administration functions will primarily be delivered by electronic means through email (tdvolkert@nd.gov or rio@nd.gov) or phone (800-952-2970 or 701-328-9885). We continue to administer critical retirement program operations, claims processing, account maintenance, employer reporting, and retiree payroll functions. Employers should continue to submit monthly payments and reports of member salaries, contributions, and hours employed.

Q. 2 With all the issues our school district has been dealing with to address the COVID-19 pandemic and to develop and implement distance education plans, things have been pretty hectic. Unfortunately, I haven't had time to submit my TFFR employer report and payment by the due date. What should I do?

Monthly employer reports and payments are due on the 15th of each month, but TFFR understands the challenges school districts are facing during this difficult time. Please communicate with TFFR and submit your monthly report and payment as soon as you are able to do so. It is important for business managers to work with TFFR if delays arise.

Q. 3 I have uploaded my TFFR employer report, but am unable to meet with the School Board president to sign the check so I can mail the payment. What should I do?

This is a good opportunity for the school to begin using ACH to electronically submit your monthly TFFR payment. That way you don't have to worry about tracking someone down to sign the check – your monthly payment can be sent electronically from your bank account to TFFR. It's safe, simple and fast! Contact our office today and we will send you the necessary form to take to your financial institution.

Q. 4 Our school district decided to pay teachers for the days that schools were closed in response to the COVID-19 pandemic. Should TFFR contributions also be paid?

Yes. Pay decisions are made by the local school administrators and school boards. However, if the school district pays TFFR members their full contracted salary during the school closure period, school districts should report the full salary amount as eligible TFFR retirement salary and retirement contributions should be paid.

Q. 5 What about extra-curricular duty pay? If our school pays coaches for extra-curricular sports seasons which may not occur this year, should we report the coaching salary to TFFR?

Yes. We understand that spring sports and other extra-curricular activities may not occur this year. However, we also understand that other activities might happen instead, for example remote individual coaching in sports or fine arts, leadership development, etc. If licensed and contracted TFFR members are paid for extra-curricular duties, the pay should be reported as eligible TFFR retirement salary and retirement contributions should be paid.

Q. 6 There is a teacher from my school district retiring this year. How do I complete the Salary Verification form, or if I have already completed it, do I need to make any changes?

The TFFR Salary Verification form for a pending retiree should be completed as you have done in the past. Please provide your best estimate of the member's annual salary, additional salary, number of compensated hours, and last day of work/covered employment for the school year. This should also include salary payments made or expected to be made during the COVID-19 pandemic. The last day of covered employment is very important for members who are planning to retire, so please pay close attention to that date. If you have already submitted a Salary Verification form for a pending retiree and corrections need to be made, please contact TFFR as soon as possible.

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

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