

TEACHERS' RETIREMENT SYSTEM



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To: Montana TRS Employers

From: Bill Hallinan, 406-444-3395, bhallinan@mt.gov

Date: June 24, 2009

Subject: Wage and Contributions -- Coding for Reemployment of TRS Retirees under HB 363

Beginning July 1, 2009, the TRS Wage and Contribution program will allow employers to report reemployment of TRS retirees (Reemployed Retirees) under House Bill 363. These are individuals who have retired with 30+ years in service and are filling a vacancy for which no qualified applicants exist. The intention of this memo is to show how to code these individuals within the Wage and Contribution System. For specific information about HB 363, including application and certification forms, please read the latest TRS memo:

<http://www.trs.mt.gov/Employers/MemosAndNewsLetters/MemosAndNewsletters.asp>

1) On the Contribution Detail screen of the Wage and Contribution program:

Contribution Detail

Agency 000000 MONTANA PUBLIC SCHOOL Period 7 2009

Member SSN	Name	Actual Wages	Current Contrib	Calculate Contrib	Service (FTE)	Monthly Hours	Additional Contrib	Employer Additional	Member Status	Action Code	Term Pay Contrib	Opt	Employer Term Pay	Entry Number	Delete?
000-00-0000	DOE, JOHN	1,864.59	0	0		140			Reemployed					1	<input type="checkbox"/>

Report Wages → ← No employee contribution ← Report Hours ← "Reemployed" as Member Status

2) On the Contribution Summary screen of the Wage and Contribution program:

Contribution Summary

Agency 000000 MONTANA PUBLIC SCHOOL Period 07 2009

TRs Employees	88	Add'l Empr Contrib	0.00	# of Report Periods	1
Total FTE	48.14	Employer Term Pay	0.00	Final Year-End Rpt	
Total FTE Hours	4,385.75	TIAA CREF Contrib	0.00	TIAA CREF Earnings	.00
Earnings	258,483.57	Total Empr Contrib	19,308.64	Pay Period Date	02/28/2009
Regular Contribution	18,481.65	Total Due This Rpt	38,049.84	Date Edited	02/25/2009
Additional Contrib	259.55	Remitted This Report*	38,049.84	Date Posted	02/25/2009
Member Contrib	18,741.20	Report Over+/Short-	0.00	Edit Status	
Employer Contrib	19,308.64	Over/Short Balance	0.00	Post Status	Posted
Starting Entry No.		Starting With		Copy to New Period	<input type="checkbox"/> <input type="checkbox"/> <input type="button" value="Copy"/>
Detail Sequence Name					

Employer's Contribution would also contain 17.11% of each Reemployed Retiree's wage →

3) In the TRS wage and contribution files uploaded from commercial programs (i.e. Foxy Lady, Black Mountain, etc.):

Please refer to the TRS Wage and Contribution File Layout as of 6/24/2009 at <http://www.trs.mt.gov/Help/512-ByteLayout20090624.PDF>.

For a **Vacancy Retiree** on the **Detail Record (Record Type = 1)**:

- The Member Status Code (Field Number 6, starting in Position 13) is "R".
- Wages and hours are reported.
- FTE is **not** reported, zero filled.
- Employee contributions are **not** reported, zero filled.

On the **Summary Record (Record Type 2)**:

- The Total Employer Contributions (Field Number 16, starting in position 78) would also include 17.11% of each Reemployed Retiree's actual wage.

If you have any questions or I can be of further assistance, please feel free to contact me directly.