



Montana Teachers' Retirement System

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bulletin

Update on 2019 legislative changes affecting TRS employers

To read the full text of HB 204 or SB 139, click the links below.

1. [House Bill 204](#): Generally Revise Teachers' Retirement System Laws

HB 204, the TRS “housekeeping bill,” clarified TRS policy in several areas and updated definitions and other language in existing law.

One change – a requirement to submit a wage and contribution report each month, even if no wages were paid – directly affects TRS employers. In April, TRS distributed a memo via email to announce this change. The memo, which included step-by-step instructions for “\$0 contribution” reports, is available on the TRS website. To read the memo, [click here](#) and scroll to the category “Employer Communications 2019.”

2. [Senate Bill 139](#): Revise Retiree Return to Work Provisions in the Teachers' Retirement System

SB 139 changed an existing provision in law (§19-20-732, MCA) that allows certain TRS retirees to work in TRS-reportable positions while continuing to receive their full retirement benefit.

For contracts signed on or after May 7, 2019 – the date on which SB 139 became law – the following changes apply:

- A TRS member who retired with at least 27 years of creditable service (reduced from 30 years) now may return to work under this provision.
- The provision now applies only to Class 2 and Class 3 school districts as defined by OPI.
- The school district can no longer apply this provision to fill a Superintendent position.
- The Office of Public Instruction (OPI) must provide verification to TRS that the employer advertised the position.
- TRS must provide additional reports to certain legislative interim committees.
- The provision now includes a termination date of June 30, 2025.

(continued)

TRS has made corresponding revisions to two forms:

Form 143-EE Retired Member Application to Return to Work Pursuant to 19-20-732, MCA

Form 143-ER Employer Certification to Employ a Retired Member Pursuant to 19-20-732, MCA

They are available on the [Forms page](#) of the TRS website, under “Employer Forms.”

Please note:

- TRS will no longer accept prior versions of Forms 143-EE and 143-ER.
- Previously, these forms referred to HB 363, the 2009 bill that originally created this provision in state law. The forms now reference 19-20-732, MCA.

Questions?

If you have questions about any information provided in this bulletin,
please call TRS at (406) 444-3134 or toll free at (866) 600-4045.