



## Montana Teachers' Retirement System FACT SHEET: Which Positions are Reportable to TRS?

A position is reportable to TRS when:

- (a) it is a position of a TRS employer<sup>1</sup>, and
- (b) the duties and functions of the position constitute “educational services.” To evaluate this, TRS applies the educational/instructional services criteria described in this Fact Sheet.

**Why is this important?** TRS is authorized – and required – to provide retirement benefits to individuals who work in an educational services capacity in Montana’s public education system. The TRS employer is primarily responsible for identifying all positions reportable to TRS and for submitting all required employer and employee contributions to the retirement system. However, TRS members, and especially TRS retirees who return to work for a TRS employer, do have some independent responsibility to ensure their service is properly reported.<sup>2</sup>

Failure to identify positions reportable to TRS could mean individuals who are eligible to participate in TRS do not receive the creditable service and retirement benefits they are entitled to receive and the employer is required to provide. It also could mean that TRS overpays retirement benefits to a retiree who returns to work in a TRS reportable position but exceeds the limitations imposed by law. Because TRS is required to collect unpaid contributions as well as any overpaid benefits, such reporting errors can be costly for both the TRS employer and the member or retiree.

### Position Titles

TRS law (§19-20-302, MCA) specifically identifies several positions by title, because individuals in these positions provide educational services. They include:

- Teachers and substitute teachers
- Principals
- Superintendents
- Speech language pathologists
- School nurses
- Paraprofessionals and teachers’ aides
- Deans of students
- School psychologists
- The Superintendent of Public Instruction
- County Superintendents of Schools, and
- Professionally qualified persons as defined in 20-7-901, MCA.
  - *Note:* This section of the law includes curriculum specialists, artists, and musicians, and identifies “others with special training” who are qualified to appraise pupils’ special competencies.

*Remember:* The duties and functions of any position in this list would constitute a TRS reportable position, even if the position were given a different title.

Position *categories* and *educational services criteria* are described in the following sections.

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<sup>1</sup> TRS applies the definition of “employer” as specified in §19-20-101, MCA.

<sup>2</sup> TRS Fact Sheet *Working After Retirement* provides more information about a TRS retiree’s reporting responsibility.

**Position Categories – Administrative Officers, Scientific Staff**

19-20-302, MCA also identifies certain broad *categories* which may encompass many position *titles*:

- An administrative officer of a unit of the Montana University System or a community college
- A member of the instructional staff of the Montana University System or a community college
- A member of the scientific staff of a unit of the Montana University System or a community college
- A person employed in a teaching or an educational services capacity by the office of county superintendent, an education cooperative, a public institution of the state of Montana, the Montana school for the deaf and blind, or a school district;
- A person who is an administrative officer or a member of the instructional staff of the board of public education
- A person employed in an educational services capacity by the office of public instruction
- A person employed in a non-clerical position

To determine whether a specific position falls within these categories, TRS applies the following criteria:

- An administrative officer of the Board of Public Education, a unit of the Montana University System (MUS) or a community college is in a TRS reportable position if the individual has primary administrative authority over the operation of the organization or over a specific educational/instructional division or program within that organization. The administrative officer need not directly provide educational or instructional services.
- A scientific staff member of a unit of the Montana University System (MUS) or a community college is reportable to TRS if the individual:
  - designs scientific research protocols or performs or conducts any research activities;
  - directs, supervises, or oversees scientific research or researchers; or
  - has primary administrative authority for a scientific research program or project.

**Educational/Instructional Services Criteria – For All Other Positions of TRS Employers**

TRS applies the following educational/instructional services criteria for all positions not specifically addressed above to determine whether they are TRS-reportable positions.

*Note:* The examples provided in this section do not constitute a complete list of the positions that would meet these criteria. A position need only meet one of the criteria to be reportable to TRS.

A position of a TRS employer is an *educational services position* if the individual:

1. Directly teaches or instructs students.
  - **Examples:** Teacher, teacher's aide, paraprofessional, science lab monitor or assistant, coach
2. Provides professional or educationally-related services that assist students in participating in and/or receiving the full benefit of an educational program.
  - **Examples:** School counselor, advisor, school nurse or aide, speech/language pathologist or aide, audiologist or aide, physical/occupational therapist or aide, paraprofessional, behavior modification specialist, school to home or family outreach coordinator, school to workforce advisor or program coordinator

3. Evaluates the competencies and/or the proper placement of students; determines or implements student-specific educational programs or plans; and/or disciplines students.
  - **Examples:** Teacher, principal, superintendent, advisor, coach, or a person involved in testing and identifying students eligible for or in need of special services
4. Determines the proper curriculum and/or educational standards applicable to the program; determines the appropriate educational and instructional methodologies; selects or creates the instructional materials, and/or trains teachers or other staff responsible for implementing the curriculum, standards, and methodology of the program.
  - **Examples:** Teacher/instructor, principal, superintendent, curriculum director, professional development staff, curriculum coach
5. Directs, supervises, or oversees the work of other individuals employed in an educational/instructional services capacity.
  - **Examples:** Teachers who direct teachers' aides and paraprofessionals, superintendents who supervise principals and teachers, deans of colleges who oversee the work of college faculty, educational program administrators who oversee the program's faculty and instructors, OPI staff who oversee educational services provided by school districts
6. Is the primary administrator of an employer entity that provides educational services or the primary administrator of an educational program of such an employer.
  - **Examples:** Executive directors of educational cooperatives, executive directors of curriculum consortiums

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## Questions?

If you have any questions about whether a specific position is reportable to TRS, please contact us. We are here to assist you.

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*Please Note: This Fact Sheet is intended to provide a concise, easy-to-understand summary of TRS law and policy. The actual application of TRS law will depend upon the specific circumstances and facts presented. In determining the rights and obligations of any person, TRS law will supersede any contradictory information provided in this Fact Sheet.*

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