



Montana Teachers' Retirement System

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trs.mt.gov

TRS Office Use Only

FORM 138: REPORTABLE COMPENSATION

In compliance with the Americans with Disabilities Act of 1992, alternative accessible formats of this document will be provided upon request.

PLEASE TYPE OR PRINT LEGIBLY IN DARK INK

Section 19-20-208, MCA, requires each employer to annually report any amounts that are excluded from the definition of earned compensation, §19-20-101(7), MCA, which the employer has converted to earned compensation. The legislature in excluding fringe benefits and other employer provided benefits from the definition of earned compensation also recognized that from time to time employers would want to convert fringe benefits to earned compensation. Therefore, the legislature chose to allow these conversions, provided, the employer converts the benefit for all employees, and that the amount converted and reported to Teachers' Retirement System (TRS) are in a similar amount for all employees.

Any amounts converted to earned compensation will not be included in the calculation of average final compensation unless the amounts have been reported to TRS for all members for at least 5 years. Please complete the following information and return to the TRS within in 2 weeks following receipt of this form.

School District/Employer's Name: _____

- Our district **has not** converted any fringe or other employer provided benefit to earned compensation in the last 5 years or reported any like benefits to TRS. Please sign and date this form and return to TRS.
- Our district **has** converted the following fringe or other employer provided benefits to earned compensation in the last 5 years and reported the converted amounts to TRS for all participating employees. Please list the type and amount of all fringe benefits or other employer provided benefits converted to earned compensation that was reported to TRS each year. Please sign and date this form and return to TRS.

School Year	Type of Benefits	*Amount

* If the amounts varied by employee, please list the range and attach a letter explaining the variance.

NOTE: If your District converted fringe or other employer provided benefits to earned compensation in the last 5 years and reported the converted amounts to TRS for fewer than all employees participating in TRS. Please attach a letter explaining why all employees did not receive the same benefit as compensation and identify the employee(s) involved, the type of benefit, and the amount reported to TRS in each of the last 5 years for each employee.

TRS Employer Number

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Telephone Number

Certifying Officer's Name

Certifying Officer's Title

Certifying Officer's Signature

Date