



Montana Teachers' Retirement System

P.O. Box 200139, Helena, MT 59620-0139
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TRS Office Use Only

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

In compliance with the Americans with Disabilities Act of 1990, alternative accessible formats of this document will be provided upon request.

TYPE OR PRINT LEGIBLY IN DARK INK

Please read all information on Page 2 before completing this form.

EMPLOYER INFORMATION

School District Name

TRS Employer ID Number

Mailing Address: Street or P.O. Box

City

State

ZIP Code (use Zip+4 if known)

() Telephone Number

RETIRED MEMBER INFORMATION

Full Name: First

Middle

Last

Suffix

XXX - XX - Last 4 Digits of SSN

Education certification(s) currently held by the retired member. Include the Folio ID.

Office of Public Instruction job assignment code(s) for the vacant position (see *opi.mt.gov*):

Acknowledgement and Attestation

By my signature below, I acknowledge that I have read and understand all conditions as stated on the reverse of this form; and I attest that the school district will comply with all applicable terms and conditions for employment of the Teachers' Retirement System (TRS) retired member pursuant to §19-20-732, MCA. I certify under penalty of perjury that the school district advertised the position to be filled by the retired member for the upcoming school year but was unable to fill the position for the following reason:

- The District has not received any qualified applications, or
- The District has not received an acceptance of an offer of employment made to a non-retired teacher, specialist, or administrator.

I have attached the proposed contract to be entered into with the retired member, and I certify that it accurately and completely describes the position to be filled by the retired member and provides all other relevant terms and conditions of the proposed employment.

Certifying Officer's Name

Certifying Officer's Title

Certifying Officer's Signature

Date



CONDITIONS FOR EMPLOYMENT OF TRS RETIREES PURSUANT TO §19-20-732, MCA

Subject to the following conditions, a TRS member who retires with 27 or more years of creditable service may be re-employed in a Class 2 or Class 3 school district as a teacher, specialist, or administrator other than superintendent without the loss or interruption of TRS retirement benefits. The provisions of §19-20-732, MCA, apply only to employment with school district employers (as defined in §20-6-101, §20-6-701, MCA) and do not include state agencies, counties, education cooperatives, the university system, community colleges, or any other employer participating in TRS.

▲ IMPORTANT NOTE: A retired member who enters into an employment contract prior to receiving verification from TRS that they are eligible to be rehired under §19-20-732, MCA, could be contractually bound to provide service as an employee, which, if TRS denies eligibility under §19-20-732, MCA, may result in loss or interruption of their retirement benefits during the term of that employment.

EMPLOYERS

This executed Form 143-ER, together with copies of the proposed contract and Form 143-EE *Retired Member Application to Return to Work*, must be sent to TRS for verification of the retired member's eligibility to return to work. TRS will verify in writing, within 10 days of receipt of the completed forms, whether the retired member is or is not eligible to be reemployed under §19-20-732, MCA. TRS will also send a copy of Forms 143-ER and 143-EE to the Office of Public Instruction (OPI).

The school district employer is required to:

- Certify that it advertised the position for the school year but was unable to fill the position because the school district received no qualified applications or did not receive an acceptance of an offer of employment made to a non-retired teacher, specialist, or administrator.
- Advertise the position and certify its inability to fill the position each year, prior to entering into a contract with a retired member. This includes re-contracting with the same retired member.
- Contribute to TRS the sum of all employee, employer, and state contributions rates (required under §19-20-602, 604, 605, 607, 608, and 609, MCA) of the salaries paid to retired members working under §19-20-732, MCA. The TRS Employer Wage & Contribution Reporting System will calculate contributions due for these members.
- Note: The school district employer pays all contributions. No contributions are due from the retired member.

RETIRED MEMBERS

Retired members who are eligible and hired under this provision:

- Are exempt from the post-retirement earnings limits under §19-20-731, MCA and from the 150-day break in service requirement under §19-20-734, MCA. They are *not* exempt from the prohibition regarding pre-arranged agreements (§19-20-810, MCA).
- Must have retired with 27 or more years of creditable service with TRS. To verify their years of creditable service, please contact TRS at (406) 444-3134 or (866) 600-4045.
- Must have received at least two monthly retirement benefits. TRS monthly benefits are processed on the last business day of each month. If the retired member terminated employment in June, they would not be eligible for reemployment under this provision until September 1, after they have received their July and August retirement benefits.
- May only be employed pursuant to §19-20-732, MCA, for a maximum of three years during their lifetime. A year is defined to mean all or any part of a fiscal year (July 1 through June 30).
- Will not accrue additional creditable service or receive any increase to their retirement benefits due to additional service time or increased salary in employment under §19-20-732, MCA.

If you have any questions, please call TRS at (406) 444-3134 or toll-free at (866) 600-4045.