



Tutorial: Certification of Termination of Employment

Montana Teachers' Retirement System

Certification of Termination of Employment



- ▶ The first form in your retirement application packet is for you and your employer to certify your termination and any agreements you may have to return to work after retirement.
- ▶ You are required to complete this form for each position reportable to TRS that you were employed in the 12 months preceding your last date of termination.
- ▶ TRS has created a separate tutorial for the other forms in the retirement application packet.



Tutorial Overview: Welcome!

- ▶ This tutorial for the Certification of Termination of Employment Form (Form 144) is appropriate for both Members and Employers.

- ▶ Separate tutorial:
 - ▶ Application for Retirement Allowance
 - ▶ Federal W4-P Form
 - ▶ Montana State Tax Withholding Certificate
 - ▶ Authorization for Deduction of Health Insurance
 - ▶ Electronic Deposit Form
 - ▶ Retirement Termination Pay Form



General Information ~ 1

- ▶ All information must be provided in full.
 - ▶ If any forms are not properly completed, TRS will suspend processing of your application until you have provided all required forms and information.
 - ▶ This could delay your benefits.
- ▶ Read and follow instructions for each section.
- ▶ Type or print legibly in dark ink.
- ▶ Enter N/A if a section is blank or not applicable.



General Information ~ 2

- ▶ If you have questions or need assistance in completing the retirement application packet, please contact the TRS office.
 - ▶ (406) 444-3134
 - ▶ (866) 600-4045

- ▶ Once you have completed all forms, please return the packet to TRS *at least 30 days* before your termination date.
 - ▶ PO Box 200139
 - ▶ Helena, MT 59620-0139

Member and Employer Certification of Termination of Employment

TRS Form 144



Part 1: Member Information

▶ Sample:

MEMBER INFORMATION: Print or Type Legibly in Dark Ink

Name: Last	First	MI	<u> X X X - X X - </u>
Social Security Number			
Mailing Address – Including City, State & Zip+4 Code (If unknown, use 5-digit Zip Code)			
Area Code and Telephone Number		Date of Birth	

Print all information in this section.
Enter N/A in sections that are not appropriate,
e.g. for middle name.

Enter only the last four digits of
your social security number



Part 2: Employer Information

▶ **Sample:**

The Employer must complete this section.

EMPLOYER INFORMATION: Print or Type Legibly in Dark Ink

Employer Name

6-Digit TRS Employer Number

Mailing Address – Including City, State & Zip+4

Area Code and Phone Number

Position Member Terminating

Members:

You must submit this form for each position reportable to TRS. (e.g. if you are working for multiple TRS employers you will submit multiple forms).



Part 3: Fact Sheet / Q & A

▶ Sample:

The Fact Sheet and Q & A section begins on page 1 and goes through page 3.

REQUIREMENT FOR TERMINATION OF EMPLOYMENT

When applying for a retirement allowance, a TRS member and each of his/her employers *is required* to complete this certification form to certify the member's termination of employment *for each position reportable to TRS* in which the member has been employed in the twelve months preceding the last certified date of termination. The certification obligation of the member and employer is ongoing and the information provided on this form must be immediately updated at any time the information provided is discovered to have been in error or is no longer accurate due to changed circumstances. A separate certification must also be completed for employment in a position on behalf of one employer but for which another employer reported the member to TRS (for example, if an agent school district has reported an employee's service on behalf of an education cooperative, CSPD, etc.).

TRS law requires that, in order to be eligible for retirement benefits, a member must terminate employment in all positions reportable to TRS and must attain retired member status before again performing work or providing service in any position reportable to TRS, in any capacity, including as a working retiree under the provisions of 19-20-731, MCA. TRS members who terminate employment on or after January 1, 2014, must have a break in service (not work in a TRS-reportable position) of 150 days. Failure to fulfill any of these requirements will result in the member being returned to status as an active member of TRS retroactive to the member's previously identified date of termination or effective date of retirement; the member and/or employer will be required to repay to TRS any retirement benefits received by the member and all employer and employee contributions owed on compensation paid to the member while the member was ineligible to receive retirement benefits, with interest.

Please read all the information carefully so you understand what you are certifying.



Part 3: Fact Sheet / Q & A

- ▶ This part of the form is broken into six sections that discuss:
 - ▶ Requirements for Termination of Employment
 - ▶ Positions reportable to TRS
 - ▶ When employment is terminated
 - ▶ When employment has not been terminated
 - ▶ Pre-arranged agreements
 - ▶ When retired member status has been achieved
 - ▶ 150 day break in service requirement

- ▶ We urge you to read carefully and contact TRS if you have any questions about what you will be certifying.



Part 4: Member Certification

▶ Sample:

Member certification begins on page 3 and includes 7 separate points that you are certifying.

MEMBER CERTIFICATION: By my signature below, I certify that:

1. I have read and understand the requirements for termination of employment, attainment of retired member status, the impact of a pre-arranged agreement for post retirement employment, and break in service requirements related to my eligibility for retirement benefits as stated herein. I will immediately notify TRS if additional information becomes known to me or circumstances change, at any time in the future, such that the information I have provided on this form is no longer correct.

Member Signature: _____

Date: _____

TO BE COMPLETED BY A NOTARY PUBLIC: Signed and sworn to before me this _____ day of _____ 20____; by name of person appearing before the Notary Public.

(SEAL)

Signature of Notary Public

Typed, Stamped or Printed Name of Notary
Notary Public for the State of _____

Residing at: _____

My commission expires: _____

Member certification ends on page 4. You must sign and date this document in the presence of a Notary Public.



Part 4: Member Certification

- ▶ By signing this required form, you are acknowledging:
 1. You understand the information presented in the previous section
 2. Your actual date of termination with your employer
 3. Whether you have a pre-arranged agreement to return to work
 4. You are not working for your employer after your termination date and before attaining retired member status
 5. You will not work in a TRS position during the required 150 calendar day break in service
 6. You will repay TRS any benefits with interest if you violate the requirements
 7. Whether you worked for one or multiple TRS employers in the past 12 months.



Part 5: Employer Certification

▶ Sample:

The Employer is responsible for filling out this section.

EMPLOYER CERTIFICATION: By my signature below, I certify that:

1. I am an employee, director, officer, trustee or other representative of the employer duly authorized to sign contracts on behalf of the employer.
2. The employee's date of termination with the employer was/will be _____ after which date the employee has not/will not perform(ed) any work or provide(d) any service, in any capacity, on behalf of the employer prior to attaining retired member status, and then fulfilling the 150 day break in service requirement except as a substitute teacher as expressly set forth herein.

3. _____ There is not a pre-arranged agreement for post-retirement employment between the employer and employee;

OR

_____ There is a pre-arranged agreement for post-retirement employment between the employer and employee, and a description of the pre-arranged agreement and any written documentation of the pre-arranged agreement is submitted with this certification form.

4. I or another representative of the employer will immediately notify TRS if additional information becomes known or circumstances change, at any time in the future, such that the information provided on this form is no longer correct.

The member or employer may send the complete original to TRS.

Certifying Representative's Signature

Date

Certifying Representative's Name Printed

Title

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Revised 12/2013

The form must be signed and dated by the employer.



Part 5: Employer Certification

- ▶ By signing this required form, employers are certifying:
 - ▶ The person signing is an authorized representative of the employer
 - ▶ The member's date of termination
 - ▶ Whether there is a pre-arranged agreement
 - ▶ That the employer will notify TRS of any necessary corrections to Form 144.

- ▶ Once this form has been completed and signed by the member and employer, the original must be sent to TRS.



Summary

- ▶ Form 144 is a certification on the part of both the member and the employer.
 - ▶ Members must complete this form for each TRS employer they have worked for in the past 12 months.

- ▶ Form 144 includes important information for members and employers regarding:
 - ▶ Termination of employment
 - ▶ Agreements to return to work
 - ▶ Achieving retired member status
 - ▶ 150 day break in service

Thank You!

- ▶ Thank you for taking the time to this tutorial.
- ▶ The information provided in this tutorial is for educational purposes only, under the laws and rules applicable as of the date of production.
- ▶ This tutorial is not intended to provide accurate, detailed calculations of any specific member's account or benefits.
- ▶ If you have questions or need assistance in completing the retirement application packet, please contact the TRS office.
 - ▶ (406) 444-3134
 - ▶ (866) 600-4045