



EMPLOYER HANDBOOK

Includes: Annual Rate Notification &
Legislative & Policy Updates

Revised June 2023

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NOTEWORTHY FROM ATRS

Each year there may be updates to the Arkansas Teacher Retirement System (ATRS) laws, rules, and procedures. Provided below is an overview of the recent updates. Please contact our office for additional information.

Annual Rate Notification

The ATRS Board of Trustees met on 02/06/2023 and passed resolution 2023-07, 2023-08, 2023-09 for the following rates for the 2023-2024 fiscal year:

- Member – 7%
- Employer – 15% (Active, T-DROP, and Working Retiree)
- Surcharge – 4%

2023 Legislative Updates

OUTSOURCING SURCHARGE			
Bill #	Act #	Description	Effective Date
HB1183	Act 64	This bill removed the phase-in schedule of rates language now that the surcharge is at the maximum rate of 4%. It also removed the option for employers to contribute the full 15% of outsourced salaries to allow those employees to participate in ATRS since no covered employers ever elected to participate.	7/1/2023
PRORATE CONTRACT DAYS FOR CONTRIBUTORY STATUS			
Bill #	Act #	Description	Effective Date
HB1184	Act 52	This bill provides that if a member enters into a contract with a covered employer after the start of the fiscal year, the system may prorate the number of contracted days in order to determine whether the member should be classified as a contributory member or a non-contributory member. Previously, a full-time employee who was hired, for example, in the middle of the year would have the option of becoming a non-contributory member, whereas a full-time person who is hired at the start of the year would not have that option. This bill ensures equal treatment of full-time employees regardless of their date of hire within the year.	7/1/2023
MULTIPLE OPTION BENEFICIARIES			
Bill #	Act #	Description	Effective Date
HB1186	Act	This bill allows for multiple beneficiaries for survivor annuities. For example, a member could elect a survivor annuity and name both their spouse and a dependent child, each to receive half of the survivor benefit. This bill also ensures that the spouse of a disabled annuitant who dies within the first year of retirement has the same options as all other retirees.	7/1/2023

T-DROP AND THE LUMP SUM DEATH BENEFIT			
Bill #	Act #	Description	Effective Date
HB1187	Act	This bill clarifies the language that defines the lump sum death benefit and adds consistency by using "lump sum death benefit" throughout. This bill also clarifies that the lump sum death benefit is extended to T-DROP participants.	7/1/2023
FINAL AVERAGE SALARY WITH PARTIAL YEARS			
Bill #	Act #	Description	Effective Date
HB1188	Act 104	This bill clarifies language related to the calculation of the final average salary. It allows rule making for the handling of partial years and better defines anti-spiking.	7/1/2023
REFUND UNUSED PURCHASE CREDIT			
Bill #	Act #	Description	Effective Date
HB1199	Act 55	This bill codified the existing practice for refunding payments for purchased service. In all cases of purchased service credit, at the member's request, payment for the service credit shall be refunded if the member ceases to be an active member before the service credit is established in the system or the service credit is not otherwise used to establish eligibility under the system, effectively cancelling the entire transaction.	7/1/2023
FREE MILITARY AND PURCHASED SERVICE			
Bill #	Act #	Description	Effective Date
HB1200	Act 69	This bill provides for members who served in the United States Armed Forces during a period that a military draft was in effect to receive up to five years of free service credit, before retirement, regardless of their current ATRS active status. It allows for members to purchase federal service credit and to convert noncontributory service to contributory service, before retirement, regardless of their current ATRS active status.	7/1/2023
MULTIPLIER FOR FIRST 10 YEARS OF SERVICE			
Bill #	Act #	Description	Effective Date
HB1202	Act 63	This bill codified the existing practice of applying a lower multiplier for members with less than 10 years of ATRS service credit. The bill clarifies that the board can set the multiplier rate for contributory service during the first 10 years to be no less than 1.75% nor more than 2.15%. The bill also clarifies that the board can set the multiplier rate for noncontributory service during the first 10 years to be no less than 0.5% nor more than 1.25%.	7/1/2023
GAP SERVICE PURCHASE			
Bill #	Act #	Description	Effective Date
SB116	Act 125	This bill created a new type of service that can be purchased at actuarial value. If a classroom teacher leaves active employment for a period of time and then returns back to employment, the gap year(s) are available for purchase at actuarial value. This type of purchase is limited to five (5) years. It's aim is to encourage experienced teachers, that took a break from teaching, back into the classroom.	7/1/2023

OMNIBUS AND MISCELLANEOUS CLEAN-UP			
Bill #	Act #	Description	Effective Date
HB1201	Act 107	This bill clarifies and cleans up the language in several sections of the Arkansas Code related to ATRS for consistency of language, and other changes related to administration. The summary of changes include: • Cleans up the definition of "alternate retirement plan" • Replaces "retirant" with "retiree" • Aligns wording with BLR style guide • Adds fairness to the definition of "normal retirement age" to use a Rule of 98 • Creates the definition of "benefit enhancement" • Allows the Board to set the de minimus amount for distributing and collecting moneys • Extends deadlines for completing applications slightly by using full calendar months • Modifies statute regarding required minimum distributions to align with federal law, extends age from 72 to the range of 73 to 75 • Clarifies that service credit purchase under a settlement agreement cannot result in more than one year of service in a fiscal year	7/1/2023
SURVIVOR BENEFITS FOR DEPENDENT CHILDREN			
Bill #	Act #	Description	Effective Date
SB115	Act 77	This bill clarifies that the maximum age for eligibility for a dependent child annuity is upon attainment of age 23, adds vocational technical schools to the list of acceptable schools, allows for a deferral enrollment period in accordance with promulgated rules, and provides that the annuity of a dependent child may be suspended if the dependent child is called to active duty military service. The bill adds that a dependent child annuity shall be payable to each surviving child of a retiree who returns to work under the same conditions and in the same amount as if the return to work retiree were an ordinary active member. The bill clarifies that monthly survivor benefits are payable to the surviving spouse unless the active member directs an alternative beneficiary to receive residue amount and to permit the alternative beneficiary to waive the right to the residue, if any, allowing the surviving spouse's eligibility to be restored. If no residue exists, no waiver is required. The time for completing the survivor benefit application is increased from three-months to six full calendar months.	7/1/2023

SEPARATION PERIOD FROM 6 TO 4 MONTHS			
Bill #	Act #	Description	Effective Date
SB117	Act	This bill lowers the number of months that a retiree must be terminated from employment before returning to the service of an ATRS employer. The separation period is reduced from 6 months to 4 months.	7/1/2023

ATRS Policy / Rule Updates

Effective 7/1/2023, the deadlines for the submission of monthly reporting and remittance of contributions have changed. The new deadline is the 10th of each month – not the 15th. This change means that the ATRS employer portal will open for reporting on the 15th of the month being reported and remain open until the 10th of the following month. The ATRS employer portal will be open from the 11th of each month through the 14th for delinquent reporting and corrections.

ATRS will implement this policy as follows:

JUNE 2023	
ATRS Employer Portal Opens:	June 20, 2023
ATRS Employer Portal Closes:	July 15, 2023
The 15 th deadline will be maintained. However, there will be no opportunity to log into the ATRS Employer Portal to submit late reports or make corrections.	
JULY 2023	
ATRS Employer Portal Opens:	July 16, 2023
ATRS Employer Portal Closes:	August 10, 2023
Delinquent Reporting & Corrections:	August 11 – 14, 2023
AUGUST 2023 (AND EVERY MONTH AFTER)	
ATRS Employer Portal Opens:	15 th of Reporting Month
ATRS Employer Portal Closes:	10 th of Month Following
Delinquent Reporting & Corrections:	11 th – 14 th of Month Following

SECTION 1: INTRODUCTION

Purpose of the Employer Handbook

ATRS serves more than 150,000 active and retired members who work for about 350 different participating employers. ATRS could not adequately serve our members without the help and collaboration of our employers and those whose jobs include sending in payroll data and contributions. In short, covered employers are our partners in ensuring that ATRS can meet its commitment to provide retirement income security to our members. With the employer's help the reporting process is working better than ever. Technology has made it easier and more efficient to get member data quicker and get the funds invested for the benefit of all members of the system. We appreciate everything our employers do to make this possible.

Because ATRS has been around for more than 85 years, different retirement eligibility, benefit formulas, vesting and other special situations, make the administration of ATRS more complicated than anyone would like, but complicated it certainly can be. The Employer Handbook is updated annually and is intended to be a resource that is easily accessible. Please feel free to reach out to the Reporting Department Manager with any comments or suggestions. Together we can make ATRS stronger and more efficient.

About ATRS

ATRS is a cost-sharing, multiple-employer defined benefit pension plan that covers employees of schools and education-related agencies, including Arkansas School for the Blind, Arkansas School for the Deaf, Arkansas Activities Association, State Board of Education, regional education service cooperatives, ATRS, Arkansas Educational Television Commission, area vocational-technical schools, Arkansas Rehabilitation Services, enterprises privatized by a public school district, and educational nonprofit organizations licensed and regulated by Division of Developmental Disabilities Services of the Department of Human Services.

On June 30, 2023, there were 342 participating employers:

- Public and Charter schools: 259
- State colleges and universities: 39
- State agencies: 17
- Other/privatized: 27

On June 30, 2023, ATRS consisted of 135,077 members:

- Retirees or beneficiaries currently receiving benefits: 51,405
- T-DROP participants: 3,465
- Inactive plan members (not receiving benefits): 13,574
- Active members
 - o Fully vested: 45,405
 - o Non-vested: 21,228

ATRS Mission

The ATRS mission is to provide optimum benefits which will enhance the quality of life for ATRS members. Our focus is to remain actuarially sound and pay life-time retirement benefits by investing ATRS assets in a manner to earn the 7.25% actuarial assumed rate of return over a long-term horizon.

Governance and Rules

Act 266 of 1937, as amended, ATRS as an office of Arkansas state government for the purpose of providing retirement benefits for public school and other public education employees. Act 427 of 1973, as amended, provided that the general administration of ATRS, responsibility for its proper operation, and responsibility for making effective the provisions of the Teacher Retirement law are vested in a 15-member Board of Trustees. The State Bank Commissioner, Treasurer of State, Auditor of State, and Cabinet Secretary of the Department of Elementary and Secondary Education are ex-officio trustees. The remaining 11 trustees are elected and consist of seven active members of ATRS with at least five years of actual service, three retired members receiving an annuity from ATRS, and one active or retired member from a minority racial ethnic group. The seven active trustees consist of one member from each of the four congressional districts; two employed in positions requiring an administrator's license, of which one must be a superintendent or an educational cooperative director; and one member employed in a position that does not require state licensure. The trustees are elected in accordance with rules adopted by the Board. Board members serve as trustees without compensation but are reimbursed for any necessary expenses incurred to attend Board meetings or perform other duties authorized by the Board.

The rights and obligations of ATRS members and employers are governed by Arkansas statutes found in Title 24 and ATRS Administrative Rules. Employers are encouraged to have the current copies of both of these documents. Applicable statutes and rules can be found on the ATRS website at <https://www.arts.gov/board-rules>.

Membership Milestones

It is important for members to be aware of significant reference points in their membership timeline with ATRS. Reaching each milestone provides or improves a significant benefit that affects their future retirement.

Active Status - Members currently employed by an ATRS covered employer and eligible for Service Credit. *ACTIVE* status is also required for eligibility for Disability benefits and Survivor benefits.

Five (5) Years - A member becomes a *VESTED* member with five (5) years of credited service with ATRS. Reciprocal Service can be used in this service requirement. A *VESTED* member is eligible to receive retirement benefits at age sixty (60).

Ten (10) Years - An active or retired member with a total of ten (10) or more years of actual credited service with ATRS is eligible for a Lump Sum Death Benefit up to \$10,000. Also, a member retiring with ten (10) or more years of actual service with ATRS shall receive a monthly stipend up to \$50 along with their monthly retirement benefit.

Five to Twenty-Four (5 - 24) Years - ATRS Member is eligible for Age and Service Retirement at age sixty (60).

Twenty-Five to Twenty-Seven (25 - 27) Year - ATRS Member is eligible for Early Retirement at any age with a reduction in benefits.

Twenty-Eight to Twenty-Nine (28 - 29) Years - ATRS Member is eligible for Early T-DROP participation with reduction and is eligible for Age and Service (voluntary) Retirement at any age with full benefits.

Thirty (30) Years - ATRS Member is eligible for T-DROP participation without reduction.

Member Portal

Members can join over 30,000 ATRS members who have registered for direct access to their member account information in the Member Portal by visiting us at: www.arts.gov/registration. There they can join the mailing list for executive director updates, take advantage of a Benefit Estimator tool, and access their member account information 24-hours a day, 7-days a week. ATRS is making it easier than ever to plan for retirement and conduct member business through our website.

Contact Information

Address: 1400 West Third, Little Rock, AR 72201

Phone: 501.682.1517 (Call Center)

Fax: 501.682.2359

Email: info@arts.gov

Website: www.arts.gov

Hours of Operation: Monday through Friday, 8:00 am to 4:30 pm

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Reporting	Misty Yant	501.682.2175 EXT 2201	mistyy@arts.gov
Benefits	Mark Twyford	501.682.2175 EXT 1106	markt@arts.gov
Counseling	Otis Willis	501.682.2175 EXT 1209	otisw@arts.gov
Retiree Payroll	Linda Hodge	501.682.2175 EXT 1404	lindah@arts.gov
Legal	Jennifer Liwo	501.682.2175 EXT 1604	jenniferl@arts.gov

Please feel free to contact ATRS anytime you have a question or need assistance.

SECTION 2: EMPLOYER RESPONSIBILITIES

The ATRS employer community is essential to the operation of the retirement system. Together, hand-in-hand, we support your employees/our members to ensure that the path from initial membership to retirement is a smooth and beneficial course. ATRS strives to provide the best retirement system supporting the 3 R's for Arkansas Educators - Recruit, Retain, and Reward!

As an ATRS Covered Employer you serve as a liaison between ATRS and our members. ATRS relies on our employers to provide up-to-date and accurate employee information to correctly maintain members' records. Typically, as an ATRS covered employer, you will interact with the ATRS Membership Department and the ATRS Accounting-Reporting Department.

Responsibilities include:

- Have a general knowledge of ATRS laws and rules regarding membership and reporting. (Use this handbook as your resource)
- Identify and enroll employees that are required by Arkansas law and eligible for membership in ATRS.
- Notify ATRS of New Hires and employee position changes through the ATRS Employer Portal.
- Place proper ATRS deduction codes on employees in payroll system.
- Submit monthly and quarterly reports through the ATRS Employer Portal and detailed supporting documentation prior to deadlines.
- Remit member and employer contributions electronically to ATRS prior to deadlines.
- Reconcile all variances between the monthly reports, detailed supporting documentation and payments.
- Provide ATRS with information necessary to process benefits and reports in a timely and accurate manner.

Payroll Reduction Resolution

Federal tax law requires employers to adopt a written plan to pick up employee retirement contributions. Employers **MUST** complete and return the Payroll Reduction (Employer Pick-Up) Resolution (Form 124) provided by ATRS. This serves as documentation that the employer picked-up employee contributions are Tax deferred until the member receives the contributions in the form of a refund or retirement benefit and will be designated as employee contributions.

Payments to ATRS

Arkansas law requires all contributions paid by an employer be submitted electronically beginning July 1, 2022. Employers may submit one (1) payment for all types of reporting. There is no need to separate the electronic payments per type of contribution or report. If possible, employers are requested to make a note in the description of the electronic payment to indicate their 5-digit ATRS employer number and the month and year of the remittance. Employers may need to contact their financial institution and/or payroll software provider for specific questions on remitting electronic payments.

Contact the ATRS Reporting Department Manager for the ATRS Account Information or for questions regarding remitting payments.

SECTION 3: MEMBERSHIP IN ATRS

Membership in ATRS is a condition of employment in Arkansas public and charter schools and certain state agencies, colleges and universities. Members who work for certain agencies, colleges or universities in Arkansas may have the option to belong to an alternative system. The ATRS Membership Department maintains member data including enrollment, membership status, changes to name or address, beneficiary elections, etc.

Please note that for ATRS purposes members should be enrolled as one of the following: Contributory, Non-contributory, T-DROP, T-DROP 10, or Working Retiree. For the system purposes there is no such thing as a "Student Worker".

Notifying ATRS of New Hire or Position Change

Employers utilize the secure ATRS Employer Portal to enter New Employee Information. The ATRS Employer Web Portal is always open for employers to log in and enter new hires.

USERNAME / PASSWORDS

Each employer has been issued a specific 5-digit employer code that is used as the username for entrance to the ATRS Employer Web Portal. This username will not change. Generally, there is 1 username per employer that is assigned by the ATRS Accounting Reporting Manager. If a covered employer requires access to the employer portal to report new hires, but does not also typically handle reporting the monthly and quarterly data to ATRS, please contact the ATRS Membership Manager to arrange access.

The password associated with each account should be user specific and not one of ATRS reset defaults. Employers may update a password under the "Edit My Profile" menu. Forgotten passwords may be reset through the "Forgot Login" link. Enter the 5-digit Employer code as the User name and an email will be sent to the registered email address for the employer. If an employer does not have access to the registered email account or is experiencing login problems, please contact the ATRS Membership Department.

ENTERING NEW HIRE / CHANGE OF POSITION

Anytime a covered employer hires a new employee, they should be entered in the table on the New Hire Screen. If an employee has a significant change in position, contract, or hours worked the covered employer should edit their entry in the table on the New hire Screen, or if they are not currently on the table they should be re-reported.

It is important to notify ATRS when a member changes positions within a district. Positions are classified in ATRS as follows:

- **Administrator**– Active ATRS members employed as a Superintendent, Assistant Superintendent, Principal, Vice Principal, President, Chancellor, or Director of a state institution of higher education, community/technical college or vocational center / cooperative, or a state employee of an ATRS covered employer in designated positions.
- **Teacher**– Active ATRS members who are employed as a Teacher, Counselor, Librarian, Coach, Professor, or a state employee of an ATRS covered employer in designated positions.
- **Nonteacher**– Active ATRS members who are employed as a Nurse, Secretary, Bookkeeper, Teacher Aide, Para-professional, Janitor, Cafeteria Worker, Bus Driver, Maintenance Worker, Substitute, or a state employee of an ATRS covered employer in designated positions.

This classification determines the member's eligibility to vote in the election of their representatives on the ATRS Board of Trustees.

Member Contribution Status

Generally speaking, a member's contribution status is determined by the number of days on their contract. Effective 7/1/2021 – Non-contributory (NC) members have contracts of 184 days or less while Contributory (C) members are contracted for 185 days or more. If a NC member is employed the following fiscal year with a contract of 185 or more days, the member will become C for that year and all future years.

A non-contributory (NC) member may elect to be contributory (C) member by signing an Irrevocable Contributory Election Form prior to the first pay period and if the member has not received wages under any ATRS covered employment for the current fiscal year.

Members that enter into contracts with a covered employer, after the start of the fiscal year, for less than 185 days may still be required to become a contributory (C) member. ATRS covered employers should utilize the New Hire screen in the ATRS Employer Web Portal and / or contact our Membership Department for verification of member status.

Employment of ATRS Retiree

An ATRS covered employer may employ a retired member of the system. As a covered employer it is important to note that an employee who does not meet normal retirement age with ATRS will have a 4-month required separation period. Should a member violate this separation period, the member will be required to repay the system all benefits they have received and re-retire.

ATRS employers should change the deduction code for their employees that are retired from ATRS (continuing to work) and report them on their Working Retiree Report. An employer may request a member to provide a copy of correspondence from ATRS with their retirement effective date. This communication includes the length of separation period, if any.

Permissive Employers

A permissive employer is an education-related agency or organization where employment is related to:

- Training public school employees or school board members; or
- Teaching public school students; or
- Providing adult education programs.

The Board of Trustees of ATRS must approve permissive employers to participate as a covered employer in the system. To be eligible to make the election the employee of the permissive employer must have 5 years of actual service credit in ATRS. Also, the employee's employment cannot involve services being provided to private schools. A permissive employer may establish their own parameters, in addition to the 5-year vesting, to determine eligibility to participate in ATRS

Third-Party Contractor

Hiring a teacher or administrator as a third-party contractor or through a temporary agency does not necessarily relieve the obligation for the member and employer contributions on earnings.

If the mode and manner of teaching duties performed by a third-party contractor are controlled by the ATRS employer, then ATRS considers the individual to be a member and requires

contributions to be remitted. In all cases of doubt, the ATRS Legal department and/or the Board of Trustees will make determination.

Those embedded employees employed and paid by an outsource contractor and are reported in the ATRS Surcharge Reporting are not covered under this section.

School Resource Officers

Arkansas law permits, but does not require, a public school to allow a certified law enforcement officer acting as a school resource office to be a member of ATRS. This law was designed to help some schools who needed school resource officers (SRO), and were having a hard time recruiting officers who are mature, wise and experienced law enforcement officers.

In order to be a school resource officer, the employee must be hired by a law enforcement agency. Because SROs are usually paid less than a county deputy or municipal police officer, the pool of potential employees is often made up of LOPFI or APERS retirees. If a LOPFI retiree was not in their DROP plan, they may come back to LOPFI-covered employment one time. Normally, if they come back to a paid status, their benefit stops and LOPFI collects member and employer contributions until they re-retire. If a retiree comes back to a LOPFI covered employer in a volunteer status, he or she continues to receive their retirement check but have to sign a waiver which states they understand that they are not enrolled in LOPFI or receiving additional service credit. LOPFI agreed to let their retirees continue to draw benefits while participating under this SRO law. Under this program, a LOPFI retiree continues to receive their monthly benefit check since they are active in ATRS and not LOPFI.

Criteria for SRO participation under this provision:

- Elect to participate in ATRS on or after 7/1/2013
- **Must** be a retiree of a reciprocal system
- **Must** be an Arkansas certified law enforcement officer.
- **Must** be employed primarily to provide services at an ATRS covered employer.
- SRO **cannot** have participated in the Arkansas Police Officers' Deferred Retirement Option Plan
- SRO **cannot** be eligible to participate as an active member of the public retirement system that covers their direct employer.
- A SRO **cannot** receive retirement credit for the same service or salary in another public retirement system in Arkansas.

If a covered employer is interested in providing this option to its SROs, the school must adopt a resolution that states:

- It authorizes a SRO to participate in ATRS;
- The employer will act as the system employer for the purpose of reporting service and paying contributions as if the SRO were directly hired by the employer.

The covered employer is responsible to report the salary for the SRO performing services. The salary, contributions, and service credit cannot be run through the APSCN payroll process because the ATRS covered employer is an indirect employer. The ATRS Employer Portal has a separate tab to report these members on the monthly remittances. The payment of contributions may be made using the EFT process.

Higher Institutions

Some public higher institutions have established a post-secondary higher education plan or "PSHE plan" granting the right of a new employee of a post-secondary or higher education

employer to participate in ATRS on or after July 1, 2011. Higher Institutions that have not established a PSHE plan are nonmandatory.

An employee of a PSHE employer who is hired after July 1, 2011, may participate in a PSHE plan if the employee:

- Is benefits-eligible as determined by the PSHE employer;
- Is a vested member of ATRS at the time of initial employment;
- Is not a vested member of ATRS, but meets the requirements of a less restrictive PSHE plan adopted by the specific PSHE employer; and
- Signs an irrevocable PSHE plan participation form provided by ATRS

A PSHE plan employee shall remain a member of ATRS as long as he or she is employed by a PSHE employer. A PSHE plan employee's election to participate in ATRS is irrevocable unless the PSHE plan employee obtains a termination refund from ATRS after his or her election to participate.

A member of ATRS who was employed by a nonmandatory employer before July 1, 2011, may continue to participate in ATRS instead of an alternative program offered by the nonmandatory employer if the member continues providing consistent service to the nonmandatory employer. In most cases, a nonmandatory employer shall be considered a post-secondary or higher education employer (PSHE employer) if the nonmandatory employer enrolls a new eligible member with ATRS on or after July 1, 2011.

Concurrent Enrollment / Reciprocity

Occasionally, members may have 2 employers, concurrently, which are covered under different state supported retirement systems. Arkansas law provides reciprocal service credit between Arkansas state authorized retirement systems. However, a member cannot earn more than 1.00 year of service in a fiscal year between the reciprocal systems. These matters are reviewed by each system. A covered employer may contact ATRS if one of their employees makes them aware of such a circumstance. ATRS will decide the dominant system for the duration of the dual employment and discuss the reporting procedures.

The Arkansas reciprocal systems are:

- Arkansas Teacher Retirement System (ATRS)
- Arkansas Public Employees Retirement System (APERS)
- Arkansas Highway Retirement System (ASHERS)
- Arkansas State Police Retirement System (ASPRS)
- Arkansas Judicial Retirement System (AJRS)
- Arkansas Local Police & Fire Retirement System (LOPFI)
- And, for employees of certain institutions of higher learning, service while enrolled in an alternate retirement plan such as TIAA or VALIC is recognized.

Reciprocity allows a member to utilize his or her actual Service Credit in two or more systems to meet eligibility requirements. Once reciprocity is established, ATRS recognizes reciprocal service for the purpose of Vesting, Early Retirement, Age and Service Retirement, and T-DROP Participation.

Youth Participants

ATRS covered employers may exclude youth participants working during the summer as part of specific summer work programs so that they are not considered employees of the school. The ATRS covered employer in these summer work programs have entered an agreement with

the program administrator to serve as a pass-through fiscal agent for a program between 6/1—8/31. Employers will need to provide ATRS with a copy of the Memorandum of Understanding (MOU) or agreement.

It is important to note that these are not workers who are students that have been employed by the district for summer work. If an employer is uncertain about if they qualify to exclude workers, pose the following question:

Are the summer workers actually working for a different program administrator in which the district is **ONLY** acting as a pass-through fiscal agent?

If the answer is **YES**, ATRS will need a copy of that agreement in order to further determine if they are to be reported or not.

If the answer is **NO**, and these summer workers are actually employed by the district- this exception does not apply and the district should report them with normal ATRS deduction codes

Death of a Member

The sooner ATRS is notified of a member's death, the sooner valuable death and survivor benefits are paid to the member's beneficiaries. Understandably, the family does not think about notifying ATRS right away. ATRS covered employers can contact our Benefits department to report a death.

SECTION 4: CREDIBLE COMPENSATION

Employers are required to report all remuneration paid to a member employed in a covered position on which the employer is required to withhold federal income tax under the Internal Revenue code. This includes bonuses, sick leave payouts, etc.

Salary and contributions are reported based on the member's enrollment status. All members should be enrolled as one of the following: Contributory, Non-contributory, T-DROP, T-DROP 10, or Working Retiree.

Eligible Compensation

- Contracted salary which accrues on a regular (monthly) basis
- Staff development
- Amounts that would otherwise qualify as salary but are paid per salary reduction agreement to a tax-sheltered annuity and other pension plans. This amount must be taken out of the member's contracted monthly salary rather than an amount paid in a lump sum in addition to the member's contracted monthly salary
- Group health, disability and life insurance (excluding the Flexible Benefit Act and cash paid in lieu of the flexible benefit)
- Bonuses, stipends, etc., paid to all employees of the school
- Payments made for participating in an event such as a workshop or seminar including events held at a different school
- Payments for unused leave of any kind including sick leave, vacation, and personal days
- Adjunct work as secondary employment (in addition to other qualifying employment)

Ineligible Compensation

- Non-monetary income such as vehicles, housing, and personal property allowances. These types of payments should be disbursed on a separate payroll without benefit deductions
- Expense reimbursement payments
- Flexible benefit allowance and/or cash received in lieu of the flexible benefit allowance
- Payment made for termination of retirement including a contract buy-out (more information below)
- Payment earned as a contractor or consultant which approved by ATRS as ineligible partial compensation while on temporary total disability or worker's compensation

Worker's Compensation

Workers' Compensation is an insurance provided for employees, at no cost to them, to cover work related injuries or illness. The laws and policies that govern Workers' Comp are very complex. The payments an employee receives from Workers' Comp (the payments are made directly from Workers' Comp.) as a result of injury or illness is not treated as salary or service credit for Arkansas Teacher Retirement System purposes.

An employee may earn full, partial, or no salary from an ATRS covered employer while drawing Workers' Comp. Only the salary paid by an ATRS covered employer and service credit, either for time worked or sick/annual days paid should be counted for retirement purposes.

Contract Buyout / Legal Settlements

A member cannot accumulate service credit in the ATRS during the time that payments under a contract buyout agreement, settlement, claim, judgment, arbitration award, decree, or court-ordered payment are paid to the member by the employer unless the member continues to work on-site for the employer, or the service credit or additional salary is purchased as provided by law. The covered employer is required by law to provide a copy of any agreement or court order to ATRS. The system may also request a concise check history or payment detail with the order for additional documentation.

The system allows a member or employer to purchase service credit, additional salary, or both for the member for service credit the member would have earned but for termination, or salary that would have been paid but for employment discrimination to resolve a claim of wrongful termination or employment discrimination that results in a settlement agreement or court order.

The cost to purchase will be established using the actuarial equivalent as calculated by the system using the member's service history at the time of the purchase.

Please contact our Legal Department prior to entering into a contract buyout or legal settlement agreement for more information and to obtain the costs associated with purchasing under this circumstance.

Active Military Deployment

Under the federal Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA), a member has the right to receive credit toward their eligibility for ATRS benefits for the eligible period of their uniformed service if they return to work in an eligible position for an ATRS covered employer.

As the employer you are required to notify ATRS of a member's reemployment within 30 days of their reemployment date. ATRS will send correspondence to the member to explain the process. If you have questions on reporting active deployment, please contact the Reporting Section Manager.

National Board-Certified Teacher Bonus

The National Board-Certified Teacher Bonus (NBCTB) is disbursed by the Department of Elementary and Secondary Education (DESE) to each ATRS covered employer, who will issue the payment to the ATRS member. This compensation should be reported to ATRS and the appropriate member and employer contributions collected.

SECTION 5: ATRS CONTRIBUTION RATES

Fiscal Year	Member Rate	Employer Rate
1937-1938 to 1956-1957	4%	4%
1957-1958 to 1964-1965	5%	5%
1965-1966	5%	8.06%
1966-1967	5%	8.30%
1967-1968	5%	8.30%
1968-1969	5%	7.70%
1969-1970	6%	7.40%
1970-1971	6%	8.40%
1971-1972	6%	8.80%
1972-1973	6%	8.70%
1973-1974	6%	8.40%
1974-1975	6%	9.30%
1975-1976	6%	9.70%
1976-1977	6%	11.10%
1977-1978	6%	12.20%
1978-1979	6%	12.38%
1979-1980	6%	12.33%
1980-1981	6%	12.02%
1981-1982	6%	12.29%
1982-1983	6%	12.29%
1983-1984	6%	13.33%
1984-1985	6%	13.86%
1985-1986	6%	13.86%
1986-1987	6%	13.50%
1987-1988	6%	11.50%
1988-1989 To 2002-2003	6%	12.00%

Fiscal Year	Member Rate	Employer Rate
2003-2004	6%	13%
2004-2005 to 2018-2019	6%	14%
2019-2020	6.25%	14.25%
2020-2021	6.50%	14.50%
2021-2022	6.75%	14.75%
2022-2023	7%	15%
2023-2024	7%	15%

SECTION 6: SERVICE CREDIT

Retirement benefits are calculated using a defined retirement formula: Multiplier x (service years) x (final average salary) ÷ 12 = monthly benefit. The multiplier is fixed dependent on the contribution status of the member; however, benefits will vary depending on the number of service years (service credit) and the final average salary.

Service credit is the term used to define a year or years that a member has both worked for an eligible employer of the retirement system and made the statutorily required contributions for the year they worked. Eligible members may receive either a full year of service credit or a fractional year, depending on actual days worked. The accumulated body of awarded years of service is commonly referred to as “creditable service”, “service credit” or “years of service.” The methodology for calculating service credit has changed throughout the years. The current methodology is addressed in this section.

Calculating Days

The policy regarding calculation of days is below. Should an employer have a question regarding days, please contact the ATRS Reporting Department.

Full-Time Employees

A member who is employed full-time or employed in a position for which a regular or typical work day includes at least eight (8) working hours shall earn one (1) day of credited service if the member works for at least four (4) hours of the eight-hour working day.

Employees in Specialized Support Positions

- Beginning July 1, 2011, A member who is employed in a Specialized Support Position Less Than Eight-Hour Working Days shall earn one (1) day of credited service if the:
 - o Specialized support position is certified as a specialized support position to ATRS; and
 - o Covered employer reasonably determines that the member performed the regular and usual service expected of an employee in that position during the work day.
- A member who is employed in a Specialized Support Position with Unspecified Contractual Work Days shall earn one (1) day of credited service for each day of service provided by the member regardless of whether the member works for less than four (4) hours on a work day.

Employees in Non-Specialized Support Positions

The credited service earned by a member who is employed in a nonspecialized support position and does not work for at least four (4) hours each working day shall be calculated by dividing the total number of hours worked by the member in a fiscal quarter by four (4).

Absences / Administrative Leave

Days of absence are considered reportable if the days are for paid leave including, paid sick leave. A member does not earn service credit for the number of days paid out in a lump sum payment, except upon the death of a member or their disability retirement. However, for administrative leave, the member must be on call by the employer for the service to be reportable and counted as credited service.

Purchased Service

In addition to earning service credit at an ATRS covered employer, members may be eligible to purchase various other types of service to be used in the calculation of their Final Average Salary (FAS). Purchased service may not be used for vesting purposes. Each type of service purchase has its own eligibility requirements.

Until June 30, 2011, members purchased service procedures were different. They were calculated using a compounded simple interest formula. Payments were allowed over time until the member either paid the account in full or canceled the account. Members could authorize a pre-tax payment to be deducted by their ATRS covered employer and remitted to the system. Interest accrued on the unpaid balance once a year.

Beginning July 1, 2011, actuarial cost factors are used in the calculation of purchased service. The member must pay the cost of the purchase **IN FULL**. There are various payment methods the system will accept. Payments are recorded the date received by the system and the cost of the purchase is determined by the month in which the system receives the payment in full per the cost statement.

Members should contact the ATRS Counseling Department for more information.

The types of purchase are:

- **Domestic Federal** - This is service rendered as a teacher or administrator in any school or similar institution located on a military base or installation that is administered by the Department of Defense. A member may purchase up to 10 years.
- **Federal Retirement** - This is service rendered in retirement systems of federal government so long as no benefit is payable from the federal retirement system in which he or she had previously been a member. A member may purchase up to 10 years.
- **Military** - This is service rendered as active duty in the Armed Forces of the United States prior to employment in a state supported retirement plan. in one of the reserve components of the United States Armed Forces. A member may purchase up to 5 years. There is Free Military for members who entered the Armed Forces between 7/1/1937—6/30/1973 or during a period that a federal military draft is in effect.
- **National Guard** - This is service rendered in one of the reserve components of the United States Armed Forces. A member may purchase up to 5 years.
- **Noncontributory to Contributory** - This is ATRS credited noncontributory service that a member converts to contributory service.
- **Out-of-State** - This is service rendered in any state except Arkansas that would have been covered by ATRS. A member may purchase up to 15 years so long as no other system would pay a benefit to the member - except Social Security.
- **Overseas / Peace Corp / VISTA** - This is service rendered in an American-type school sponsored and approved by either the United States Department of State or the Department of Defense or service rendered in the Peace Corps or AmeriCorps VISTA (Volunteers in Service to America). A member may purchase up to 10 years.
- **Private School / Head Start** - This is service rendered in a private school or agency that would have been covered by ATRS. A member may purchase up to 15 years of Certified Private School Service or 5 years of Noncertified Private School Service so long as no other system would pay a benefit to the member - except Social Security.
- **Repay Refund** - This is the restoration of service earned in ATRS by a covered employer that was forfeited by the member.

- **Sabbatical** - This is service for a leave of absence for any public-school teacher or administrator that a member of ATRS takes in order to obtain an advanced degree at an institution of higher learning or to fulfill the requirements of a scholarship or grant beginning June 28, 1985 or any time after.
- **Gap Year** – This is service for a leave of absence in which a classroom teacher leaves active employment for a period of time and then returns back to employment. A member may purchase up to 5 years.

Employers with 4 Day School Week Calendar

ATRS covered employers can utilize a four-day school week as the structure for organizing their school year. Actual practices may differ from district to district. Many districts using this calendar have not changed the actual number of days on the contract of their staff. The school is physically open 4 days a week and most work 1.25 per day that equals 5 days per week. When a person is absent, they are charged 1.25 for a whole day and .625 for a half day. The exception is typically bus drivers whose contract may be reduced to 143 days and charged days 1 to 1. This means that these members will not meet the 160-day requirement for a full-service credit year with ATRS. Some districts have offered summer work for bus drivers to make up the reduction in service days and salary. Some bus drivers also work during the day at school and will not be impacted by the change to the bus driver contract.

If you are an employer that has adopted a 4-week school week, please contact the ATRS Reporting Manager if you have any questions or concerns regarding reporting to ATRS.

Credited Service

# OF DAYS WORKED (July 1 - June 30)	SERVICE CREDIT EARNED
1 - 39	None *
40 - 79	.25 Year
80 - 119	.50 Year
120 - 159	.75 Year
160 and over	1 Year
* Members employed less than forty (40) days during a fiscal year are not eligible for credit or benefits in ATRS that fiscal year; however, a contributory member's service days are carried forward from previous fiscal years until at least forty (40) days of service is obtained by the member.	

SECTION 7: REPORTING

ATRS Employer Portal

Employers utilize the ATRS Employer Portal to enter Monthly Remittance Reports and Quarterly Totals. Required information is entered based on the date of payment for Active members, School Resource Officers (SRO), member enrolled in T-DROP, Working Retirees, members with a Buy Back, Surcharge contributions on employers outsourced positions as outlined in law.

The ATRS Employer Web Portal is opened from the 15th – 10th. Employers can log into the ATRS Employer Web Portal to enter Delinquent Reporting remittances from the 11th - 14th.

All monthly remittance reports should be entered at the same time on the ATRS Employer Web Portal, and no later than the same day the employer sends their payment and supporting detail / magnetic media. This ensures the system does not receive a payment without documentation. Should ATRS receive a payment without a supporting report the employer will be contacted immediately by email for explanation.

If an employer has nothing to report in a particular section – simply enter zero and enter "Not Applicable" in the note section if there is no one on the report. Please complete each section of the Employer Web Portal.

USERNAME / PASSWORDS

Each employer has been issued a specific 5-digit employer code that is used as the username for entrance to the ATRS Employer Web Portal. This username will not change. There is only 1 username per employer. The password associated with each account should be user specific and not one of ATRS reset defaults. Employers may update a password under the "Edit My Profile" menu. Forgotten passwords may be reset through the "Forgot Login" link. Enter the 5-digit Employer code as the User name and an email will be sent to the registered email address for the employer. If an employer does not have access to the registered email account or is experiencing login problems, please contact the ATRS Reporting Department.

CONFIRMATION EMAILS

Employers receive a confirmation email from ATRS when the system receives each of the following:

- Monthly Web Portal Remittance
- Monthly Electronic Detail Report
- Quarterly Electronic Detail Report
- Quarterly Summary Totals

EMPLOYER CONTACTS

To update employer contact information, simply log into the Employer Web Portal, update the existing information, and save the changes. ATRS will process the reported changes and update our system. Please update any changes in physical or mailing address, general phone and fax numbers, contact information for the superintendent, accounting / reporting, pre-retirement, enrollment / membership, or other specified persons.

Monthly Reporting Remittances

VARIANCES ON ANY TAB

Any variance between the calculated amount of contributions due and the amount listed on the various remittances, will appear in the reconciliation field. The employer will need to explain all amounts to account for the variance. List reconciling items per employee and include the correct contribution amounts and appropriate explanation. Rounding variances must be noted.

IMPORTANT: Monthly reports will not be able to save until ALL variances have been explained.

NOTES ON ANY TAB

Use this section if you need to note that this report is "Not Applicable" for the ATRS employer or if there is a known difference between the amount of reported contributions due and the amount that will be paid. For these types of variance be sure to enter the Amount of Member and / or Employer Contributions, as well as an explanation.

IMPORTANT: Be sure to SAVE CHANGES on each tab.

ACTIVE REMITTANCE

All active employees of an ATRS covered employer are reported on this tab. The employer will enter the following information from their detailed reports:

- Amount of Regular Contributory Salaries
- Amount of Active (Regular) Member Contributions on Report
- Amount of Federal Contributory Salaries
- Amount of Active (Federal) Member Contributions on Report
- Amount of Total Regular Salaries (Contributory & Non-contributory)
- Amount of Active (Regular) Employer Contributions on Report (Contributory & Non-contributory)
- Amount of Total Federal Salaries (Contributory & Non-contributory)
- Amount of Active (Federal) Employer Contributions on Report (Contributory & Non-contributory)

SRO REMITTANCE

This tab will be used for employers that report School Resources Officer (s) that are paid indirectly from employer. This is not typical for most employers. If applicable, the employer will enter the following information:

- SSN
- Last Name
- First Name
- Salary Amount
- Member Contributions
- Employer Contributions
- Days

T-DROP REMITTANCE

All members enrolled in T-DROP of an ATRS covered employer whom have not yet retired are reported on this tab. The employer will enter the following information from their detailed reports:

- Amount of T-DROP Salaries
- Amount of T-DROP Employer Contributions on Report

WORKING RETIREE REMITTANCE

All members whom have retired and are working for an ATRS covered employer are reported on this tab. The employer will enter the following information from their detailed reports:

- Amount of Working Retiree Salaries
- Amount of Working Retiree Employer Contributions on Report

SURCHARGE REMITTANCE (SEE BELOW FOR MORE INFORMATION)

ATRS covered employers that are outsourcing embedded employee services are required to remit a surcharge. The employer will enter the following information from their invoices / detailed reports:

- Amount of Total Salaries Subject to Surcharge
- Total Number of employees included in total salaries

BUY BACK REMITTANCE (SEE SECTION 8 FOR MORE INFORMATION)

Members can elect to have additional contributions withheld from their payroll pre-tax to pay for underpayments of member contributions. These deductions MUST be approved by ATRS and there is required paperwork to be completed. The member is responsible to give a copy of this IPA (Irrevocable Payroll Authorization) paperwork to their employer so that it can be set up. The employer will enter the following information:

- SSN
- Last Name
- First Name
- Amount

PAYMENT REMITTANCE

All contribution totals that have been saved on the various remittances from the previous tabs will generate the Remittance Summary totals. The employer will enter the following payment information:

- EFT Detail – If there is a specific document numbers it can enter or the employer may enter EFT 1, EFT2, etc
- Payment Amount.

Special notes about payments:

- To make a correction to a payment, it will have to be deleted and re-entered. There is not an edit option.
- Each payment should be entered as it is remitted. Do not combine amounts.
- DO NOT have multiple employers on the same payment.
- Employers may submit 1 payment for all types of contributions. ATRS no longer requires payments to be separated by type.

MORE ON OUTSOURCING / SURCHARGE

"Embedded employee" applies to the following areas that are provided on the premises:

- Transportation – Maintenance & operation of vehicles used for regular and daily transport of passengers.
- Food Service Operations – Maintenance & operation of a cafeteria or food service.
- Custodial & Maintenance – Services for the regular maintenance, repair, and upkeep of grounds or facilities.
- Security – Security services not covered under another retirement system.

- School Nursing – Regular school nurses, does not include nursing services provided by school-based health clinic or medical clinic operated on a school campus or healthcare provider other than a nurse or any healthcare service reimbursed or paid for by Medicaid, Medicare, health insurance, or any other third-party payer.
- Substitute teaching
- Teacher's aides
- Other areas of standard support for school operation based on the premises.

If you are unsure if an outsourced position is subject to the outsourcing law, please complete a "Request to Determine" form. It will be reviewed by ATRS and a determination will be made and sent to you in writing.

This is **NOT** applicable to Nonmandatory and Post-Secondary Higher Education (PSHE) employers.

IMPORTANT: Monthly reporting should be complete, including Surcharge, at the same time. ATRS understands the invoices needed for reporting surcharge contributions are not generated by ATRS covered employers, but by outside vendors. Employers may report salaries of outsourced employees during the month invoices are paid to vendors, or since last reporting, instead of when the services were actually performed.

Monthly Detail

ATRS covered employers that do not use APSCN or AASIS will upload their monthly detail. Employers may enter each member individually on the appropriate tab or may upload a comma separated file (.csv) which will automatically load the information in the respective tabs. The .csv file must be in the following format:

- Column 1 – SSN
- Column 2 – Last Name
- Column 3 – First Name
- Column 4 – Option (C=Contributory, N=Noncontributory, T=T-DROP, R=Working Retiree)
- Column 5 – Regular Salary
- Column 6 – Federal Salary
- Column 7 – Regular Member Contributions
- Column 8 – Federal Member Contributions
- Column 9 - Days

Quarterly Reporting

ATRS covered employers that do not use APSCN or AASIS will upload their monthly detail. Employers may enter each member individually on the appropriate tab or may upload a comma separated file (.csv) which will automatically load the information in the respective tabs. The .csv file must be in the following format:

- Active Contributory Salaries
- Active Non-Contributory Salaries
- T-DROP Salaries
- Working Retiree Salaries

Penalties

Employers will be issued a \$150.00 Report Penalty for each of the following types of reports past the deadline.

- Monthly Remittance - Employer Web Portal
- Monthly Supporting Documentation (Active, T-DROP, & Working Retiree)
- Quarterly Totals - Employer Web Portal
- Quarterly Supporting Documentation (Active, T-DROP, & Working Retiree)

An 7.5% Daily Interest Penalty will be issued to an employer for Late Monthly Contributions Payments, including partial payments (Active, T-DROP, Working Retiree, Buy Back & Surcharge)

Failure to remit contributions, penalties, or interest owed, may be deducted from operating funds designated to the employer through the Department of Education and remitted directly to ATRS. ATRS may impose an additional \$500.00 penalty for any item over one (1) month late.

If an employer feels that there were contributing circumstances that should be considered as to why a required report and/or payment was delinquent, they may request the penalty be waived through the Employer Web Portal. Simply, login to the Employer Portal and select Penalty Waiver from the Available Online Forms menu. Complete all of the required fields & click "Submit Request".

Correction of Errors

If an employer discovers a reporting error or must pay back-wages for a prior fiscal year, please complete a Salary Statement for Service (Form 210) that can be found on the ATRS website. A concise check history or salary supporting documentation must accompany the form.

In some instances, ATRS is not permitted to correct errors beyond the determined look-back period. The look-back period is the current fiscal year and the previous 4 fiscal years. However, when unreported or under-reported service is well documented and undisputed, the look-back period does not apply and ATRS will be permitted to collect the member and employer contributions due on any unreported salary along with interest. Members may elect to convert contributory service into noncontributory service in cases where members owe contributions on their salary due to employer errors.

Refunds / Credit

ATRS will issue refunds of contributions paid to the system in error directly back to the employer. Member contribution refunds are processed after the system has reconciled 2nd, 3rd, and 4th quarters. Employer refunds are processed when the system closes the fiscal year.

Please contact our office regarding questions on refunds, correction of errors, or credits. APSCN employers can contact their APSCN Field Representative by opening a service desk ticket for assistance and instructions on how to properly issue reimbursements to members without creating a variance in future reporting.

SECTION 8: MEMBER UNDERPAYMENTS / IPA PAYMENTS

If a member was paid in current year with incorrect payroll deductions resulting in member contributions not withheld / remitted, contributions may be collected through June 30th as arrears payments and reported on each monthly remittance. APSCN employers should utilize the arrears option under the standard ATRS contributory deduction code to collect arrears. This will ensure proper reporting with ASPCN reports. For assistance contact APSCN.

At the close of each fiscal year, underpayments of member contributions are billed by the system directly to the member. There are various options to the member to resolve the underpayment including to choose to make pre-tax payments. The member should contact ATRS to request an Irrevocable Payroll Authorization (IPA) and present this signed form to their employer to set up in their payroll system. IPA deductions are reported to ATRS as Buyback contributions.

ATRS will not credit service to a member until all required contributions and interest, if any, are remitted to the System. It is important to set the member up correctly in your payroll software.

SECTION 9: TERMINATING MEMBERSHIP IN ATRS

When a member is no longer employed in a position covered by this system, they may be eligible for a lump sum refund of their member contributions plus interest. If a member withdraws their funds in a lump sum, they will cancel all their credited service (both contributory and non-contributory) as well as forfeit their rights to all retirement benefits. The employer's contributions are NOT refundable and therefore do not apply towards a member's refund. The refundable balance is the member's contributions plus interest. However, interest is not paid on member contributions made in the year in which a refund is paid.

The ATRS covered employer must certify the date the member will receive their last payroll. For more information contact ATRS.

SECTION 10: ADDITIONAL TOOLS AND RESOURCES

APSCN and AASIS Assistance

ATRS is not trained in payroll functions for eFinance (APSCN), AASIS, or any other specific software. For assistance on resolving variances and other matters affecting reporting to ATRS you may contact those providers.

ATRS Training

The Membership and Accounting Reporting Departments will offer training opportunities for designated staff of ATRS employers who are tasked with providing member records and contributions to ATRS. This training will be made available by invitation or appointment via phone, email, virtual counseling (like Zoom), and other options as available.

GASB Reports

The Governmental Accounting Standards Board (GASB) requires employers to report their proportionate share of ATRS's net liability and annual expense for pensions (GASB 68) in their financial statements. This report is generally published every March and can be found on our website under Administration / Publications.

SECTION 11: ANNUAL PROCESSES AND DEADLINES

July 15 June Monthly Reporting & Contributions Due 15 4th Quarter (April, May, June) Totals Due Notification to Employer of T-DROP Enrollment & Contributory Pending	January 10 December Monthly Reporting & Contributions Due 10 2nd Quarter (October, November, December) Totals Due
August 10 July Monthly Reporting & Contributions Due Refund of Member contributions sent in error 4th Quarter Refund or Billing sent for Employer Contributions for fiscal year	February 10 January Monthly Reporting & Contributions Due
September 10 August Monthly Reporting & Contributions Due Verification of Members reported with Less than 40 days	March 10 February Monthly Reporting & Contributions Due Refund of Member contributions sent in error 1st & 2nd Quarters
October 10 September Monthly Reporting & Contributions Due 10 1st Quarter (July, August, September) Totals Due Annual Statements sent to Members	April 10 March Monthly Reporting & Contributions Due 10 3rd Quarter (January, February, March) Totals Due
November 10 October Monthly Reporting & Contributions Due	May 10 April Monthly Reporting & Contributions Due Refund of Member contributions sent in error 3rd Quarter
December 10 November Monthly Reporting & Contributions Due	June 10 May Monthly Reporting Due & Contributions Due Annual Employer Notification of Rates and Processes sent
	Ongoing New Hire Notifications Certifications for Retirement Applications Verification of Salary and Service