

MONTANA TEACHERS' RETIREMENT SYSTEM



EMPLOYERS' MANUAL

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INTRODUCTION

The Montana Teachers' Retirement System (TRS) is pleased to provide you with this Employers' Manual. This manual is a reference regarding administrative procedures for the employers of TRS members. You, as the employer, play a key role in reporting and maintaining accurate retirement information for your employees who are TRS members.

The TRS, in conjunction with school business officials, superintendents, and the payroll or Human Resource offices, has updated the information contained in this manual to reflect the latest changes at the time of publication. The TRS staff will update information as changes occur.

The TRS is a 'Defined Benefit Plan' qualified under Internal Revenue Code (IRC) 401(a). Membership in the TRS is compulsory for all K-12 public educators, except for persons teaching fewer than 210 hours in each fiscal year. Once a member has exceeded 210 hours of employment, membership is mandatory for all future TRS covered employment.

The TRS designed this manual to answer most of the questions you may have about the TRS. We have included examples to clarify the TRS employer reporting procedures. As you use this manual, we welcome your comments on how we can make this manual easier to read, more useful, or more valuable to you as you work with the TRS.

Please feel free to call the TRS office when you have a question that is not addressed in this manual. For information on how to contact the TRS office, refer to Section 1, 'Communicating with the TRS'.

DISCLAIMER

As much as possible, the TRS has written the Employers' Manual in non-technical terms, avoiding the formal language of the retirement laws and administrative rules. If questions of interpretation arise as a result of the attempt to make the retirement provisions easy to understand, Title 19, Chapter 20, Montana Code Annotated (MCA), remains the final authority. The information provided in this manual is based on the TRS laws and rules. Many factors may affect the information in this manual, including future changes in law and Administrative Rules of Montana (ARM).

Representatives from school districts, the university system, and state agencies participating in the TRS are **not** agents of the TRS. The TRS is not responsible for erroneous information provided by an employer to their TRS employees.

IN COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT OF 1992, ALTERNATIVE
ACCESSIBLE FORMATS OF THIS DOCUMENT WILL BE PROVIDED UPON REQUEST.

INDEX OF RATE HISTORY and FORMS

RATE HISTORY:

SAMPLES FOUND IN:

Employee Contribution Rate History.....	Section 2
Employer Contribution Rate History	Section 2
Member's Account Interest Rate History	Section 2

TRS FORMS:

Throughout each section of this manual, the TRS has included samples of each applicable form.

Record for Membership (Form 102)	Section 2
Beneficiary Designation for Active Members (Form 123)	Section 2
Beneficiary Designation – Attachment for Active Members (Form 123A)	Section 2
New TRS Member Questionnaire (Form 107)	Section 2
Membership Election Substitute Teacher or Part-Time Teacher's Aide (Form 106)	Section 2
Change of Mailing Address (Form 116).....	Section 2
Authorization for Deduction of Health Insurance (Form 117).....	Section 3
Model Resolution for Purchasing Service (Form 121)	Section 5
Service Purchase - Irrevocable Election Form.....	Section 5
Termination Pay - Irrevocable Election Form (Form 129).....	Section 6
Retirement Termination Pay (Form 113)	Section 6
Request for an Estimate of Benefits (Form 112).....	Section 7
Deceased Active Member Check List	Section 7