

**SECTION 2  
EMPLOYER RESPONSIBILITIES**

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## **DUTIES OF THE EMPLOYER- §19-20-602, MCA**

Each employer shall:

- (1) Pick up the contribution of each employed member at the rate prescribed by section [19-20-602](#), MCA and transmit the contribution each month to the executive director of the retirement board;
- (2) Transmit to the executive director of the retirement board the employer's contribution prescribed by section [19-20-605](#), MCA, at the time that the employee contributions are transmitted;
- (3) Keep records and, as required by the retirement board, furnish information to the board that is required in the discharge of the board's duties;
- (4) Upon the employment of a person who is required to become a member of the retirement system, inform the person of the rights and obligations relating to the retirement system;
- (5) Each month, report the name, social security number, and gross earnings of each retired member of the system who has been employed in a 'part-time' teaching, administrative, or faculty position under the reemployment provisions of section [19-20-731](#), MCA;
- (6) Whenever applicable, inform an employee of the right to elect to participate in the optional retirement program under Title 19, chapter 21, MCA;
- (7) At the request of the retirement board, certify the names of all persons who are eligible for membership or who are members of the retirement system;
- (8) Notify the retirement board of the employment of a person eligible for membership and forward the person's membership application to the board;
- (9) If the employer has converted to earned compensation amounts excluded from earned compensation, for each retiring member, certify to the board the amounts reported to the system in each of the 5 years preceding the member's retirement.

## MEMBERSHIP

### ACTIVE MEMBERSHIP



A person employed in a teaching or educational services capacity position for at least 210 hours during the fiscal year must become a member of the Montana Teachers' Retirement System (TRS).

Positions covered under the TRS include: teachers, principals, vice-principals, district superintendents, county superintendents of schools, librarians, coaches, paraprofessionals providing instructional support, teacher's aides, speech therapists, school nurses, school psychologists, guidance counselors, study hall monitors, dean of students, curriculum specialists and others employed in a teaching or educational services capacity, or a professionally qualified person as defined in section 20-7-901, MCA of any public school, state agency, community college, or special education cooperative in the State of Montana. Any person hired into the position of school district clerk or business official may not become a member of the TRS.

The 2009 Montana legislature, in House Bill 59, clarified that all persons employed in a teaching or educational services capacity by an education cooperative in the state of Montana are required to be reported to the TRS on a monthly basis. An education cooperative is any entity organized or operating as an education cooperative, whether a special education or full-service education cooperative and regardless of the name used.

A retired member elected to the position of county superintendent or appointed to complete the term of an elected county superintendent must within 30 days of taking office, file with the Board an irrevocable written election to become or not to become an active contributing member of the TRS. A form to make this election is available from the TRS office. In addition, Montana statute excludes elected county superintendents from electing to participate in the Montana Public Employees' Retirement System.

Membership also applies to the State Superintendent of Public Instruction and any person employed as a teacher or in an educational services capacity by the Office of Public Instruction.

Optional membership applies to the university faculty members and administrators who at the time of employment with the University System have an active or retired account with the TRS. University employees who elect to participate in the Optional Retirement Program (ORP) are not eligible to participate in the TRS. If a retired TRS member elects to participate in the ORP, the TRS will cancel the benefit until they terminate all positions eligible to participate in the TRS. As well, an active TRS member working part-time for the University System would not be eligible to participate in the ORP.

The TRS does not require certification as a condition for membership. The TRS Board determines membership eligibility.

## 'FULL-TIME' EMPLOYMENT



A TRS member employed on a 'full-time' basis is an individual employed at least 180 days in a fiscal year, at least 140 hours a month during 9 months in a fiscal year, or 'full-time' under an alternative school calendar adopted by a school board that is less than 180 days but meets minimum accreditation requirements of 1,080 hours. The TRS will award a maximum of one year of creditable service for each fiscal year.

## 'PART-TIME' EMPLOYMENT



An individual employed on a 'part-time' basis in an educational service capacity for more than 210 hours during a fiscal year is required to be a member of the TRS beginning on the first day of employment in each fiscal year. An individual employed on a 'part-time' basis **cannot** be a member if their employment is less than 210 hours. In addition, an individual employed on a 'part-time' basis who works in the University System and who participates in the ORP is not eligible to participate in the TRS.

Once an individual employed on a 'part-time' basis becomes a member, they **must** continue to be a member each successive fiscal year while employed in a TRS covered position regardless of the number of days or hours worked. Hourly employees will receive one full month of service credit for each month they work at least 140 hours and a full year's service credit if they work at least 140 hours a month during any nine months in the fiscal year.

A TRS member employed on a 'part-time' basis will receive service credit based on the total number of hours, days, or months reported to the TRS, divided by the number of hours, days, or months of equivalent 'full-time' service.

## SUBSTITUTE TEACHER, 'PART-TIME' PARAPROFESSIONAL OR TEACHER'S AIDE



A substitute teacher, 'part-time' paraprofessional, or a 'part-time' teacher's aide must make a written election to be a member of the TRS on their first day of employment. The employer must retain the election form. However, once a substitute teacher, 'part-time' paraprofessional, or 'part-time' teacher's aide elects to become a member, they **must** continue to be a member each successive fiscal year while employed as a substitute teacher, 'part-time' paraprofessional, or 'part-time' teacher's aide. A 'part-time' teacher's aide is defined as an individual who works less than seven hours per day assisting a certified teacher in the classroom.

If a substitute teacher, 'part-time' paraprofessional, or 'part-time' teacher's aide does not elect to be a member of the TRS on their first day, it is mandatory they become a member after completing 30 days or 210 hours of employment in any fiscal year. They will then be required to continue to be a member in each successive fiscal year while in a capacity eligible for TRS membership.

A substitute teacher, 'part-time' paraprofessional, or 'part-time' teacher's aide who did not elect membership and subsequently becomes a member may purchase creditable service for the first 30 days or 210 hours of substitute teaching, 'part-time' paraprofessional, or 'part-time' teacher's aide service. To qualify this service, the member must contribute an amount equal to the combined employee-employer contribution rates that would have been made if they had elected membership on the first day of employment. In addition, interest will be charged at the actuarially assumed rate.

## VESTING

A member has a 'vested' status in the TRS after the completion of the equivalent of five 'full-time' years of membership service, or 'part-time' service, which totals five years of 'full-time' service, and on which contributions are withheld and remitted to the TRS. A 'vested' member is entitled to a retirement and disability benefit, if otherwise qualified. In addition, the designated beneficiary may be entitled to a survivor benefit.

If a member ceases to be employed in a position that would qualify for membership in the TRS, and does not withdraw the account balance, the 'vested' status will be retained. The TRS will mail an annual statement directly to the home address on file. Therefore, we ask that the member notify this office of any address change.

## EMPLOYEE CONTRIBUTION RATE



As the employer, you are required to withhold and remit the employee contribution due from each TRS member to the TRS by the 15th of each month for the preceding month. (Ref: §19-20-602, MCA)

### EMPLOYEE CONTRIBUTION RATE HISTORY

FISCAL YEAR	CONTRIBUTION RATE	FISCAL YEAR	CONTRIBUTION RATE
07/01/36 - 06/30/73	5.000%	07/01/77 - 06/30/83	6.187%
07/01/73 - 06/30/75	5.125%	07/01/83 - 06/30/99	7.044%
07/01/75 - 06/30/77	6.125%	07/01/99 – Present	7.150%

## EMPLOYER CONTRIBUTION RATE



The employer contribution to the TRS is based on total payroll reported to the retirement system. These are **not** matching contributions allocated to individual members, but are placed in the trust fund and, together with investment earnings, provide funding for a retirement benefit, a death benefit, benefit enhancements, and amortization of the unfunded liability.

As the employer, you must remit to the TRS the employer's contribution amount due at the rate prescribed in statute concurrently with the employee contributions remitted to the TRS. (Ref: §19-20-605, MCA)

**EMPLOYER CONTRIBUTION RATE HISTORY  
(SCHOOL DISTRICTS, COUNTIES, & COMMUNITY COLLEGES)**

<b>FISCAL YEAR</b>	<b>CONTRIBUTION RATE</b>
07/01/37 - 06/30/45	NONE
07/01/45 - 06/30/59	3.750%
07/01/59 - 06/30/69	4.000%
07/01/69 - 06/30/71	4.500%
07/01/71 - 06/30/73	5.125%
07/01/73 - 06/30/75	5.250%
07/01/75 - 06/30/77	6.250%
07/01/77 - 06/30/81	6.312%
07/01/81 - 09/30/81	6.432%
10/01/81 - 06/30/83	6.463%
07/01/83 - 06/30/85	7.320%
07/01/85 - 06/30/89	7.428%
07/01/89 - 12/31/93	7.459%
01/01/94 - Present	7.470%

**EMPLOYER CONTRIBUTION RATE HISTORY  
(STATE & UNIVERSITY)**

<b>FISCAL YEAR</b>	<b>CONTRIBUTION RATE</b>
07/01/37 - 06/30/45	NONE
07/01/45 - 06/30/59	3.750%
07/01/59 - 06/30/69	4.000%
07/01/69 - 06/30/71	4.500%
07/01/71 - 06/30/73	5.125%
07/01/73 - 06/30/75	5.250%
07/01/75 - 06/30/77	6.250%
07/01/77 - 06/30/81	6.312%
07/01/81 - 09/30/81	6.432%
10/01/81 - 06/30/83	6.463%
07/01/83 - 06/30/85	7.320%
07/01/85 - 06/30/89	7.428%
07/01/89 - 12/31/93	7.459%
01/01/94 - 06/30/07	7.470%
07/01/07 - 06/30/09	9.470%
07/01/09 – Present	9.850%

## TIAA-CREF MEMBERS



All University System employees must be informed of their right to elect to participate in the Teachers' Insurance and Annuity Association/College Retirement Equities Fund (TIAA-CREF) under Title 19, Chapter 21, MCA. TIAA-CREF is an optional retirement plan available only to employees of the University System who are eligible to participate in the TRS. An eligible person hired on or after July 1, 1993, must become a member of the optional retirement plan unless the person is, on the date hired, an active, inactive, or retired member of the TRS. The TRS will cancel the monthly benefit of an individual receiving a TRS benefit who has become a member of TIAA-CREF.

As the employer, you must contribute to the TRS a supplemental employer contribution. (Ref: §19-20-621, MCA)

### TIAA-CREF RATE HISTORY

FISCAL YEAR	CONTRIBUTION RATE	FISCAL YEAR	CONTRIBUTION RATE
07/01/97 - 06/30/98	2.81%	07/01/00 - 06/30/01	3.73%
07/01/98 - 06/30/99	3.12%	07/01/01 - 06/30/07	4.04%
07/01/99 - 06/30/00	3.42%	07/01/07 - Present	4.72%

## REPORTABLE EARNED COMPENSATION



For an active TRS member earned compensation means remuneration, exclusive of maintenance, allowance, and expenses paid for services by a member out of funds controlled by an employer before any pre-tax deductions allowed under the IRC are deducted from the member's compensation. Elective deferrals made under a bona fide cafeteria plan under IRC section 125 are considered earned compensation but only to the extent that the amounts would be includible in gross income under IRC section 125(a).

Earned compensation does **not** include:

- (1) Direct employer premium payments on behalf of members for health or dependent care expense accounts or any employer contribution for health, medical, pharmaceutical, disability, life, vision, dental, or any other insurance;
- (2) Any employer payment or reimbursement for professional membership dues, maintenance, housing, day care, automobile, travel, lodging, entertaining expenses, or any similar payment for any form of maintenance, allowance, or expenses;
- (3) The imputed value of health, life, or disability insurance;
- (4) Any non-cash benefit provided by an employer to or on behalf of an employee; and,
- (5) Ticket-taking, bus driving, playground aid, swimming monitor, working concessions, etc.

If the amounts identified in 1 through 3, on the previous page, have been converted by an employer to earned compensation for **all members** and have been continuously reported as earned compensation, in a like amount, for at least the 5 fiscal years preceding the member's retirement, the amounts may be included in the calculation of the Average Final Compensation (AFC). If these amounts have been reported to the TRS as earned compensation for fewer than 5 fiscal years or if the member has been given the option to have the amounts reported as earned compensation, any amounts reported in the three year period that constitute AFC must be included in AFC as if the payments were termination pay under Option 2.



To report fringe benefits converted to earned compensation, please complete TRS Form 138 'Reportable Compensation', and return it to the TRS office. This form can be found on the TRS website under the 'Employers' tab - 'Employer Forms'. You may fill out the form on-line and return it to the TRS office via the 'Submit by E-mail' button at the bottom of the form, or print it out and return it via the mail or fax 406-444-2641.

Adding an employer-paid or non-cash benefit to an employee's contract or subtracting the same or like amount as a pre-tax deduction is considered a fringe benefit and not earned compensation.

Earned compensation does **not** include lump sum or monthly payments in respect to or in lieu of unused accumulated sick or annual leave, excess leave balance payments, and any sort of early retirement incentive severance payment contingent upon the employee terminating employment. In addition, earned compensation does **not** include incentives or bonuses paid to a member that are not part of a series of annual payments as per 2.44.530, ARM.

## **SABBATICAL LEAVE**

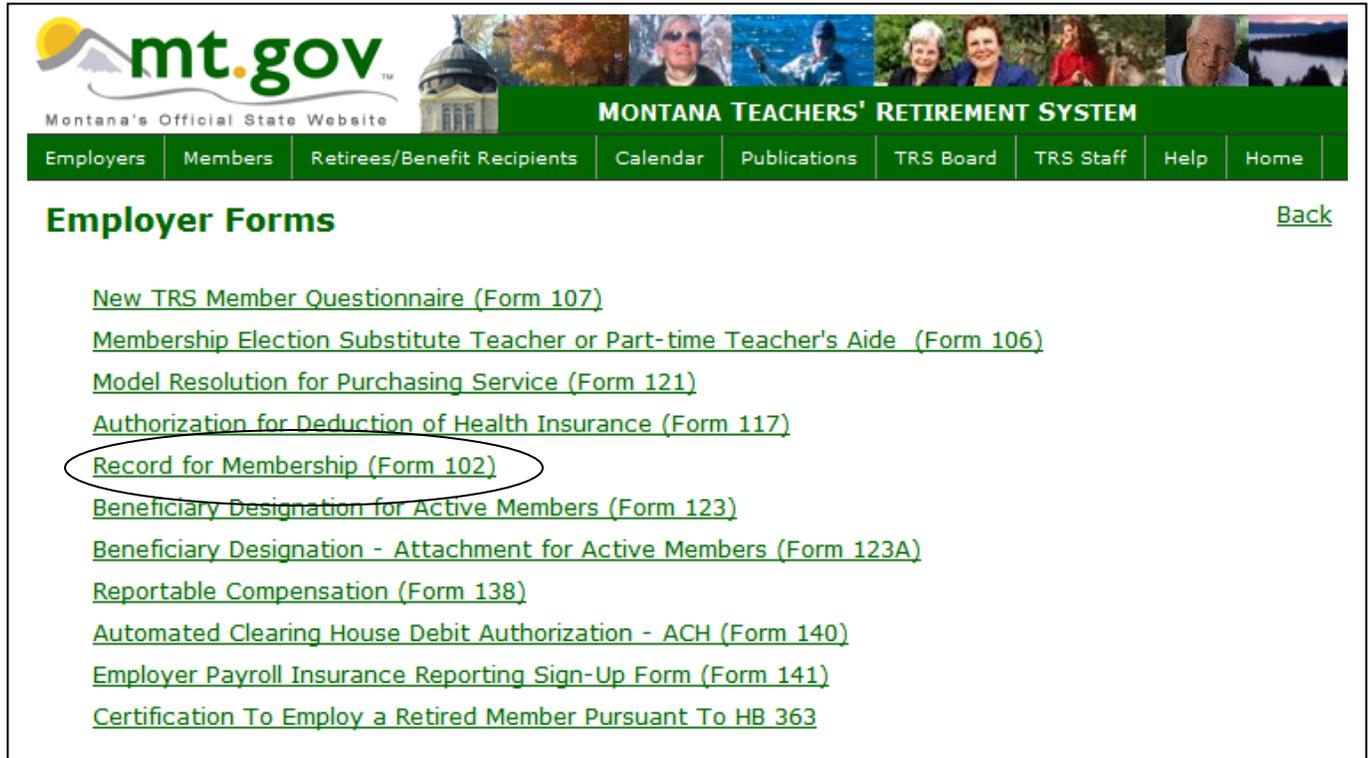
If a TRS member applies for and is granted a sabbatical leave, a copy of the sabbatical agreement must be provided to the TRS in the fiscal year in which the sabbatical occurs. A TRS member, who has been granted a sabbatical leave, providing a percentage of their base contract be paid, will be awarded one month of service credit for each month of paid leave up to a maximum of their base contract. The TRS will award the service credit upon the member's return to their TRS covered employment following the sabbatical leave. Upon review and determination by the TRS that the terms of the sabbatical leave have been satisfied, the member's account will be updated to reflect the adjusted service credit for the fiscal year affected by the sabbatical leave.

## **VERIFICATION OF TRS COVERED EMPLOYMENT**

At the time a TRS member begins the retirement education process, the TRS staff will perform an audit of the member's account. The audit process includes a full review of contributions withheld and reported to the TRS throughout a member's retirement career, as well as service credit reported at the time of remittance. During the audit process, if the TRS is unable to determine the correct service credit in any fiscal year, the TRS will request a copy of contract information, or daily or hourly rates of pay. If an error caused incorrect service credit to post to a members' account, the TRS staff must correct the member's service credit.

## RECORD FOR MEMBERSHIP

A 'Record for Membership' form must be completed by all new employees and returned to the TRS with the monthly contribution report on which contributions will first be reported for the new employee. The 'Record for Membership' form is a legal document used by the TRS to verify a members' personal information. For all new employees, please verify the Social Security Number with the employees' Social Security card. Before submitting the membership form to the TRS, verify that the 'Record for Membership' form is properly completed.



The screenshot shows the Montana Teachers' Retirement System website. At the top left is the 'mt.gov' logo with the text 'Montana's Official State Website'. To the right is a banner with the text 'MONTANA TEACHERS' RETIREMENT SYSTEM'. Below the banner is a navigation menu with links: Employers, Members, Retirees/Benefit Recipients, Calendar, Publications, TRS Board, TRS Staff, Help, and Home. The main content area is titled 'Employer Forms' and lists several links: [New TRS Member Questionnaire \(Form 107\)](#), [Membership Election Substitute Teacher or Part-time Teacher's Aide \(Form 106\)](#), [Model Resolution for Purchasing Service \(Form 121\)](#), [Authorization for Deduction of Health Insurance \(Form 117\)](#), [Record for Membership \(Form 102\)](#) (circled), [Beneficiary Designation for Active Members \(Form 123\)](#), [Beneficiary Designation - Attachment for Active Members \(Form 123A\)](#), [Reportable Compensation \(Form 138\)](#), [Automated Clearing House Debit Authorization - ACH \(Form 140\)](#), [Employer Payroll Insurance Reporting Sign-Up Form \(Form 141\)](#), and [Certification To Employ a Retired Member Pursuant To HB 363](#). A 'Back' link is located in the top right corner of the content area.

Each new employee will be mailed a 'New Employee's Packet' to their home mailing address. The packet includes the Members' Retirement Plan Handbook and an introduction to the TRS.

**NOTE:** TRS working retirees are not required to submit a 'Record for Membership' form to the TRS.



MONTANA TEACHERS' RETIREMENT SYSTEM

1500 E 8TH AVE
PO BOX 200139
HELENA MT 59620-0139
www.trs.mt.gov
408-444-3134
1-866-800-4045

TRS Office Use Only

RECORD FOR MEMBERSHIP

TYPE OR PRINT LEGIBLY IN DARK INK.

IMPORTANT: This information must be complete and accurate in every detail. It is a legal document and serves as the basis for all membership privileges and responsibilities. It also provides positive identification for the management of the member's Montana Teachers' Retirement System (TRS) account. Unless a signed release is on file with the TRS, information concerning the member's account will be provided to the member only. Please DO NOT complete this form if you are receiving a monthly benefit from the Montana TRS.

MEMBER INFORMATION

First Middle Last Suffix
Printed Name

Maiden Name M/F Date of Birth Social Security Number

Mailing Address--Including City, State & Zip+4 Code (If unknown, use 5-digit Zip Code) Area Code and Telephone Number

CURRENT EMPLOYER

School District, University, or Institution Position/Title School Year

City County District #

PRIOR SERVICE

Date of last service as an educator employed by a public employer in Montana prior to this year: Month/Year

School District, University, or Institution in which last employed

Have you ever withdrawn your account balance from the Montana TRS? Yes No

If 'YES', date service was withdrawn: Last name at the time of withdrawal:

Have you ever been employed in Montana by the State, a city, or a county other than as a teacher? Yes No

Have you ever been employed in a public, state-supported, or private school as a teacher in another state? Yes NO

If 'YES', please list the location(s), date(s), and retirement system(s) to which you were reported:

Location Dates: From To Retirement System

Location Dates: From To Retirement System

Location Dates: From To Retirement System

Member's Signature Date

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## MEMBER/BENEFIT RECIPIENT NAME CHANGE

To update the member's name on file with the TRS, the member must complete and submit a 'Member/Benefit Recipient Name Change' to the TRS. The name change form is available on the TRS website.



The screenshot shows the Montana Teachers' Retirement System website. At the top left is the 'mt.gov' logo with the tagline 'Montana's Official State Website'. To the right is a banner with the text 'MONTANA TEACHERS' RETIREMENT SYSTEM' and a row of small images. Below the banner is a green navigation bar with links for 'Employers', 'Members', 'Retirees/Benefit Recipients', 'Calendar', 'Publications', 'TRS Board', 'TRS Staff', 'Help', and 'Home'. The main content area is titled 'Member Forms' with a 'Back' link on the right. Under 'Active Member Forms', there is a list of links: 'Authorization for Release of Information (Form 136)', 'Record for Membership (Form 102)', 'Beneficiary Designation for Active Members (Form 123)', 'Beneficiary Designation - Attachment for Active Members (Form 123A)', 'Change of Mailing Address (Form 116)', 'Request for an Estimate of Benefits (Form 112)', and 'Member/Benefit Recipient Name Change (Form 29)'. The last link is circled. Below this is the 'Purchasing Service Forms' section with links for 'Transfer of Service from PERS to TRS (Form 110)', 'Verification of Service (Form 101)', 'Verification of Substitute Teaching or Teacher's Aide Service (Form 111)', and 'Instructions for Pick-Up of Voluntary Employee Contributions'. Finally, there is an 'Irrevocable Election Form' section with a link for 'Termination Pay - Irrevocable Election Form (Form 129)'.



**MONTANA  
TEACHERS' RETIREMENT SYSTEM**

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PO BOX 200139  
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www.trs.mt.gov  
406-444-3134  
1-866-600-4045

*TRS Office Use Only*

**MEMBER/BENEFIT RECIPIENT NAME CHANGE**

PLEASE TYPE OR PRINT LEGIBLY IN DARK INK.

The Montana Teachers' Retirement System (TRS) must be advised of any change in a member's or benefit recipient's name. Changes must be submitted in writing to the above address and must be signed by the member or benefit recipient. If anyone other than the member or benefit recipient signs this form, legal documentation giving them the authority to do so must be attached to this form.

**MEMBER/BENEFIT RECIPIENT INFORMATION**

First \_\_\_\_\_ Middle \_\_\_\_\_ Last \_\_\_\_\_ Suffix \_\_\_\_\_  
Printed Name

Date of Birth \_\_\_\_\_ Area Code and Telephone Number \_\_\_\_\_ Social Security Number \_\_\_\_\_

Mailing Address—including City, State & Zip+4 Code (If unknown, use 5-digit Zip Code)

**NEW NAME**

Printed Name \_\_\_\_\_ Effective Date of Change \_\_\_\_\_

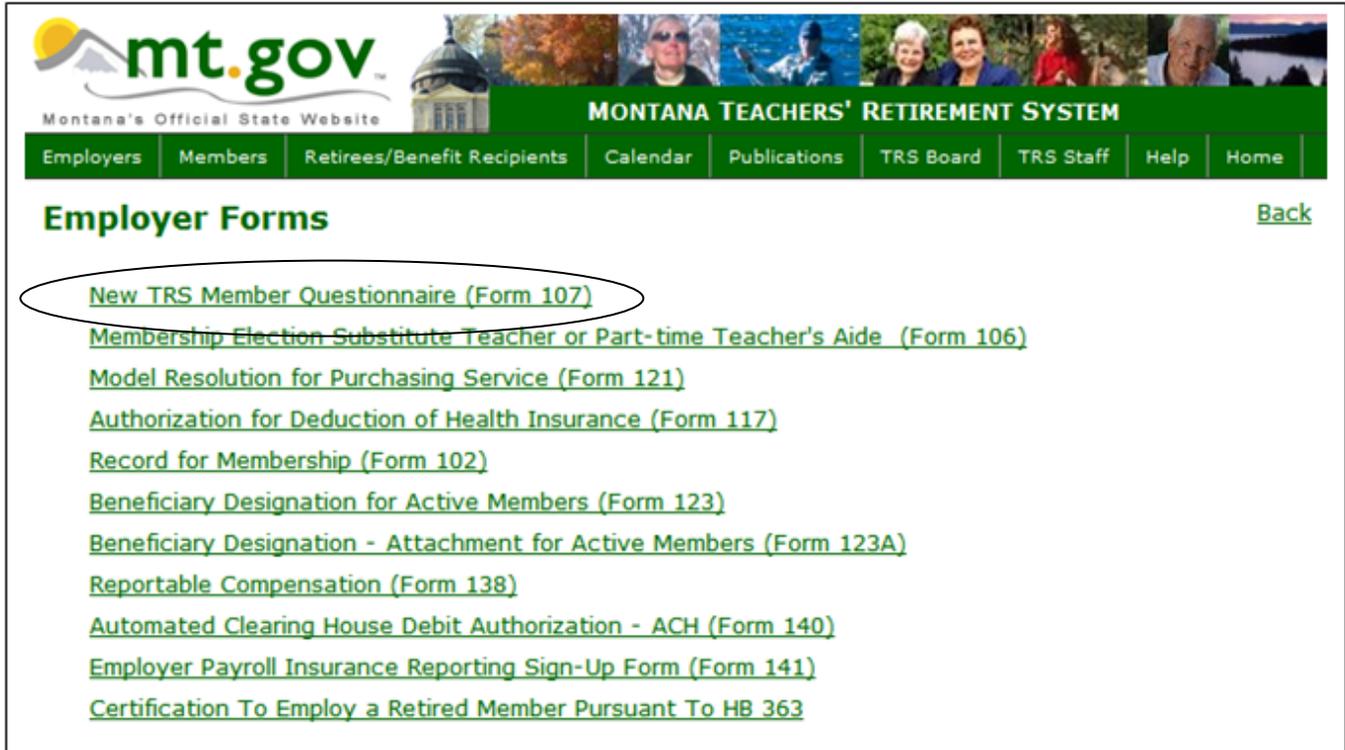
I hereby authorize the TRS to initiate a change of name as listed above to my TRS account:

Member/Benefit Recipient's Signature \_\_\_\_\_ Date \_\_\_\_\_

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

## NEW TRS MEMBER QUESTIONNAIRE

In addition to the 'Record For Membership' form, it is recommended that each new employee complete a 'New TRS Member Questionnaire' which will indicate if the new employee is retired from the Montana TRS and receiving a monthly benefit. A TRS retiree is ineligible for 'full-time' employment and you **must** notify the TRS office that the TRS retiree has signed a contract for 'full-time' employment.



The screenshot shows the Montana Teachers' Retirement System website. At the top, there is a banner with the 'mt.gov' logo and the text 'Montana's Official State Website'. Below the banner is a navigation menu with links for 'Employers', 'Members', 'Retirees/Benefit Recipients', 'Calendar', 'Publications', 'TRS Board', 'TRS Staff', 'Help', and 'Home'. The main content area is titled 'Employer Forms' and lists several forms with underlined links. The first link, 'New TRS Member Questionnaire (Form 107)', is circled in red. Other links include 'Membership Election Substitute Teacher or Part-time Teacher's Aide (Form 106)', 'Model Resolution for Purchasing Service (Form 121)', 'Authorization for Deduction of Health Insurance (Form 117)', 'Record for Membership (Form 102)', 'Beneficiary Designation for Active Members (Form 123)', 'Beneficiary Designation - Attachment for Active Members (Form 123A)', 'Reportable Compensation (Form 138)', 'Automated Clearing House Debit Authorization - ACH (Form 140)', 'Employer Payroll Insurance Reporting Sign-Up Form (Form 141)', and 'Certification To Employ a Retired Member Pursuant To HB 363'. A 'Back' link is located in the top right corner of the content area.

- The employer must retain the completed 'New Member Questionnaire'.
- Do not send the questionnaire form to the TRS office.



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*TRS Office Use Only*

**NEW TRS MEMBER QUESTIONNAIRE**

PLEASE TYPE OR PRINT LEGIBLY IN DARK INK.

**MEMBER INFORMATION**

First \_\_\_\_\_ Middle \_\_\_\_\_ Last \_\_\_\_\_ Suffix \_\_\_\_\_  
Printed Name

Maiden Name \_\_\_\_\_ Date of Birth \_\_\_\_\_ Social Security Number \_\_\_\_\_

Mailing Address—including City, State & Zip+4 Code (If unknown, use 5-digit Zip Code) \_\_\_\_\_ Area Code and Telephone Number \_\_\_\_\_

**Are you retired and receiving a monthly retirement benefit from the Montana Teachers' Retirement System (TRS)?**

- YES If 'YES,' Sign and date this form and **DO NOT** complete the remainder of this form. You and your employer **must** contact the TRS to confirm the maximum hours you may work and maximum dollar amount you may earn and still receive your monthly retirement benefit.
- NO

**Are you currently employed in another position covered by the Montana TRS, with TRS contributions being withheld from your wages?**

- YES If 'YES,' please indicate the name of your current employer: \_\_\_\_\_
- NO

**Are you currently a member of the TIAA-CREF?**

- YES If 'YES,' and you are concurrently employed in a TIAA-CREF and TRS reportable position you cannot become an active member and be reported to the TRS. (REF: §19-20-302 (8)(b) MCA).
- NO

**NOTE:** If you are a substitute teacher or a part-time teacher's aide and not a member of the TRS, you **must** also complete the TRS 'Membership Election Substitute Teacher or Part-Time Teacher's Aide' form.

Membership in the TRS is compulsory for persons employed for at least 210 hours during the school year as teachers, principals, vice-principals, district superintendents, county superintendents of schools, teacher's aides, paraprofessionals, speech therapists, school nurses, school psychologists, guidance counselors and others employed in a teaching or professional position of any public school, state agency or special education cooperative. Upon receipt of your completed 'Record for Membership' form, information regarding your retirement system account will be sent from the TRS office to your home mailing address.

If you were previously employed in a position covered under the Montana TRS and withdrew your account, you are eligible to redeposit this service. Please contact the TRS at 406-444-3134 to request this or any other information regarding the retirement system.

**NOTE:** After completing and signing this form, please return it to the school business office to be retained by the employer.

Member's Signature \_\_\_\_\_

Date \_\_\_\_\_

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

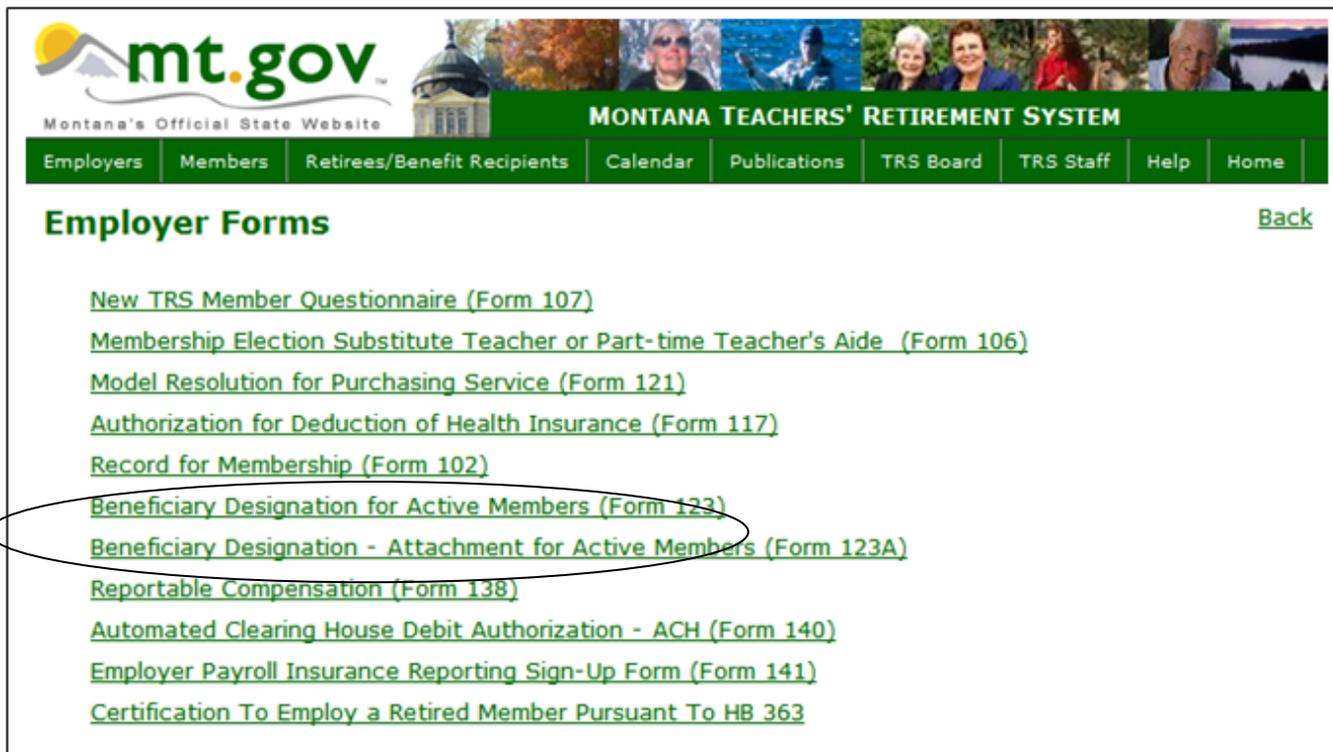
## BENEFICIARY DESIGNATION FOR ACTIVE MEMBERS

A 'Beneficiary Designation for Active Members' form must be completed by all new employees and returned to the TRS with the monthly contribution report on which contributions will first be reported for the new employee. Beneficiary information is critical in the event of the member's death. The recipient of any survivor benefit will be the designated beneficiary on file with the TRS. A member may wish to designate two or more persons to share equally as joint primary or joint contingent beneficiaries. Upon the death of a member, each primary beneficiary designated will be entitled to their portion of any survivor benefit payable, based upon the most recent 'Beneficiary Designation for Active Members' form on file with the TRS.

Prior to submitting the 'Beneficiary Designation for Active Members' form to the TRS review the form to verify it is properly completed, signed using the same name as listed on the 'Record for Membership' form, with the member's signature notarized.

If a member has a life-changing event resulting in the need to update their beneficiary designation, please direct them to the TRS website. An updated 'Beneficiary Designation for Active Members' form must be completed and mailed to the TRS.

If a member needs additional space to designate multiple beneficiaries, a 'Beneficiary Designation – Attachment for Active Members' form is also available on the TRS website (Ref: §19-20-1001, MCA). If a member has a question regarding their beneficiary designation, they should contact the TRS office.



The screenshot shows the Montana Teachers' Retirement System website. At the top, there is a banner with the 'mt.gov' logo and the text 'Montana's Official State Website'. Below this is a navigation menu with links for 'Employers', 'Members', 'Retirees/Benefit Recipients', 'Calendar', 'Publications', 'TRS Board', 'TRS Staff', 'Help', and 'Home'. The main content area is titled 'Employer Forms' and lists several forms available for download. The link for 'Beneficiary Designation for Active Members (Form 123)' is circled in red. Other forms listed include 'New TRS Member Questionnaire (Form 107)', 'Membership Election Substitute Teacher or Part-time Teacher's Aide (Form 106)', 'Model Resolution for Purchasing Service (Form 121)', 'Authorization for Deduction of Health Insurance (Form 117)', 'Record for Membership (Form 102)', 'Beneficiary Designation - Attachment for Active Members (Form 123A)', 'Reportable Compensation (Form 138)', 'Automated Clearing House Debit Authorization - ACH (Form 140)', 'Employer Payroll Insurance Reporting Sign-Up Form (Form 141)', and 'Certification To Employ a Retired Member Pursuant To HB 363'. A 'Back' link is also visible in the top right corner of the form list.



**MONTANA  
TEACHERS' RETIREMENT SYSTEM**

1500 E 6TH AVE  
PO BOX 200139  
HELENA MT 59620-0139  
www.trs.mt.gov  
406-444-3134  
1-866-600-4045

*TRS Office Use Only*

**BENEFICIARY DESIGNATION  
FOR ACTIVE MEMBERS**

PLEASE TYPE OR PRINT LEGIBLY IN DARK INK.

Please **DO NOT** complete this form if you are receiving a monthly benefit from the Montana Teachers' Retirement System (TRS). Check the task(s) you are requesting.

- New Member                       Change of Beneficiary                      Mailing Address Change:  Yes  No  
 Name Change                       Rehired Retiree

First \_\_\_\_\_ Middle \_\_\_\_\_ Last \_\_\_\_\_ Suffix \_\_\_\_\_  
Printed Name

\_\_\_\_\_ 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

**BENEFICIARY DESIGNATION INSTRUCTIONS**

You may designate your estate or a trust as the beneficiary. However, a lump sum payment of the member's account balance is the only benefit available under these designations.

Primary Beneficiary: The primary beneficiary(ies) is the person(s) who will be eligible to receive a benefit on this account at the time of your death. The benefit available will be determined based on your years of creditable service with the Montana Teachers' Retirement System (TRS). If you wish to designate more than one primary and/or contingent beneficiary(ies), cross out the words "1st Contingent" and "2nd Contingent", etc., as applicable, then connect all beneficiaries with the word "and" (e.g. to name multiple "1st Contingent" beneficiaries, cross out "2nd Contingent", then write the word "and").

Contingent Beneficiary: Contingent beneficiary(ies) will be eligible to receive a benefit only in the event that all primary beneficiary(ies) precede you in death.

If your primary beneficiary(ies) does not survive you, the benefit payable will be paid to the 1st contingent beneficiary(ies). You may name as many contingent beneficiaries as you wish. If the person named as a contingent beneficiary has not survived you, a lump sum payment will be made payable to your estate.

If you would like to list your spouse as your primary beneficiary and your children to share equally if your spouse does not survive you, you should list all the children as 1st contingent beneficiaries with all their names connected with the word "and". In this way, each child will receive an equal portion of benefits payable on your account. If you list each child separately as 1st contingent beneficiary, 2nd contingent beneficiary, etc., the 1st contingent will be eligible to receive benefits payable on your account; the 2nd contingent would be paid only if the 1st contingent preceded you in death, and so on.

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

Member's Printed Name \_\_\_\_\_ Date of Birth \_\_\_\_\_ Social Security Number \_\_\_\_\_

**DESIGNATION OF BENEFICIARY:** Please provide all requested information for each beneficiary. The complete legal name, social security number, date of birth, and relationship are required.

I hereby nominate and appoint the person(s), estate, or trust named below as the designated beneficiary(ies) of my TRS account. In the event of my death, I authorize and direct the Retirement Board to pay named beneficiary(ies) as designated. I understand the named beneficiary(ies) may be eligible to elect to receive a lump-sum refund of the accumulated account balance or a monthly retirement benefit as provided by §19-20-1001, MCA. If joint beneficiaries are named below to share equally and any should not survive me, I direct the Retirement Board to pay said amount in equal shares to the surviving joint beneficiaries and to pay the total amount to the surviving beneficiary should only one of the joint beneficiaries named survive me. I reserve the right to change my beneficiary(ies) at any time by filing, with the Retirement Board, written notice of such change on the form provided by the Retirement Board for that purpose. I understand that this designation of beneficiary(ies) will be canceled by the withdrawal of my account.

If additional space is needed for beneficiary designation, please contact the TRS and request the Beneficiary Designation – Attachment Form or visit our website at [www.trs.mt.gov](http://www.trs.mt.gov) to obtain the form.

**PLEASE TYPE OR PRINT LEGIBLY IN DARK INK.**

PRIMARY BENEFICIARY	1ST CONTINGENT BENEFICIARY	2ND CONTINGENT BENEFICIARY
Designated Beneficiary's Name _____	Designated Beneficiary's Name _____	Designated Beneficiary's Name _____
Social Security Number _____ M/F _____	Social Security Number _____ M/F _____	Social Security Number _____ M/F _____
Relationship to Member _____ Date of Birth _____	Relationship to Member _____ Date of Birth _____	Relationship to Member _____ Date of Birth _____
Mailing Address _____	Mailing Address _____	Mailing Address _____
City _____ State _____ Zip Code _____	City _____ State _____ Zip Code _____	City _____ State _____ Zip Code _____
Area Code & Phone Number _____	Area Code & Phone Number _____	Area Code & Phone Number _____
3RD CONTINGENT BENEFICIARY	4TH CONTINGENT BENEFICIARY	5TH CONTINGENT BENEFICIARY
Designated Beneficiary's Name _____	Designated Beneficiary's Name _____	Designated Beneficiary's Name _____
Social Security Number _____ M/F _____	Social Security Number _____ M/F _____	Social Security Number _____ M/F _____
Relationship to Member _____ Date of Birth _____	Relationship to Member _____ Date of Birth _____	Relationship to Member _____ Date of Birth _____
Mailing Address _____	Mailing Address _____	Mailing Address _____
City _____ State _____ Zip Code _____	City _____ State _____ Zip Code _____	City _____ State _____ Zip Code _____
Area Code & Phone Number _____	Area Code & Phone Number _____	Area Code & Phone Number _____

Member's 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 Public \_\_\_\_\_  
 Notary Public for the State of \_\_\_\_\_  
 Residing at: \_\_\_\_\_  
 My commission expires: \_\_\_\_\_



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**BENEFICIARY DESIGNATION ATTACHMENT  
FOR ACTIVE MEMBERS**

PLEASE TYPE OR PRINT LEGIBLY IN DARK INK.

**MEMBER INFORMATION**

First \_\_\_\_\_ Middle \_\_\_\_\_ Last \_\_\_\_\_ Suffix \_\_\_\_\_  
Printed Name

Maiden Name \_\_\_\_\_

Social Security Number \_\_\_\_\_

**DESIGNATION OF BENEFICIARY**

I hereby nominate and appoint the person(s), estate, or trust named below as the designated beneficiary(ies) of my TRS account. In the event of my death, I authorize and direct the Retirement Board to pay named beneficiary(ies) as designated. I understand the named beneficiary(ies) may be eligible to elect to receive a lump-sum refund of the accumulated account balance or a monthly retirement benefit as provided by §19-20-1001, MCA. If joint beneficiaries are named below to share equally and any should not survive me, I direct the Retirement Board to pay said amount in equal shares to the surviving joint beneficiaries and to pay the total amount to the surviving beneficiary should only one of the joint beneficiaries named survive me. I reserve the right to change my beneficiary(ies) at any time by filing, with the Retirement Board, written notice of such change on the form provided by the Retirement Board for that purpose. I understand that this designation of beneficiary(ies) will be canceled by the withdrawal of my account.

Please provide all requested information for each beneficiary.

6TH CONTINGENT BENEFICIARY	7TH CONTINGENT BENEFICIARY	8TH CONTINGENT BENEFICIARY
Designated Beneficiary's Name _____	Designated Beneficiary's Name _____	Designated Beneficiary's Name _____
Social Security Number _____ M/F _____	Social Security Number _____ M/F _____	Social Security Number _____ M/F _____
Relationship to Member _____ Date of Birth _____	Relationship to Member _____ Date of Birth _____	Relationship to Member _____ Date of Birth _____
Mailing Address _____	Mailing Address _____	Mailing Address _____
City, State & Zip+4 Code _____	City, State & Zip+4 Code _____	City, State & Zip+4 Code _____
Area Code & Phone Number _____	Area Code & Phone Number _____	Area Code & Phone Number _____

Member's 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.

Signature of Notary Public \_\_\_\_\_

(SEAL)

Typed, Stamped or Printed Name of Notary \_\_\_\_\_

Notary Public for the State of: \_\_\_\_\_

Residing at: \_\_\_\_\_

My commission expires: \_\_\_\_\_

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

## MEMBER ELECTION SUBSTITUTE TEACHER/PART-TIME TEACHER'S AIDE



A substitute teacher, 'part-time' paraprofessional, or a 'part-time' teacher's aide must complete a 'Substitute Teacher/Part-time Teacher's Aide Membership Election' form on their first day of employment. As the employer, you must retain the election form. However, once a substitute teacher, 'part-time' paraprofessional, or 'part-time' teacher's aide elects to become a member, they **must** continue to be a member each successive fiscal year while employed as a substitute teacher, 'part-time' paraprofessional, or 'part-time' teacher's aide. A 'part-time teacher's aide' is an individual who works less than seven hours per day assisting a certified teacher in the classroom.

**Employer Forms** [Back](#)

- [New TRS Member Questionnaire \(Form 107\)](#)
- [Membership Election Substitute Teacher or Part-time Teacher's Aide \(Form 106\)](#)
- [Model Resolution for Purchasing Service \(Form 121\)](#)
- [Authorization for Deduction of Health Insurance \(Form 117\)](#)
- [Record for Membership \(Form 102\)](#)
- [Beneficiary Designation for Active Members \(Form 123\)](#)
- [Beneficiary Designation - Attachment for Active Members \(Form 123A\)](#)
- [Reportable Compensation \(Form 138\)](#)
- [Automated Clearing House Debit Authorization - ACH \(Form 140\)](#)
- [Employer Payroll Insurance Reporting Sign-Up Form \(Form 141\)](#)
- [Certification To Employ a Retired Member Pursuant To HB 363](#)



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TRS Office Use Only

**MEMBERSHIP ELECTION  
SUBSTITUTE TEACHER OR  
PART-TIME TEACHER'S AIDE**

ALL REQUESTED INFORMATION MUST BE TYPED OR PRINTED LEGIBLY IN DARK INK.

\_\_\_\_\_  
(Member's Printed Name)

\_\_\_\_\_-\_\_\_\_\_-\_\_\_\_\_  
(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)

- A substitute teacher or part-time teacher's aide may elect to be a member of the Montana Teachers' Retirement System (TRS) on the first day of employment. Once you elect to become a member you **must** continue to be a member each successive school year while employed as a substitute teacher or a part-time teacher's aide, even if employed for only one day.
- If you do not elect to be a member of the TRS on the first day of employment as a substitute teacher or part-time teacher's aide, you **must** become a member once you have completed 210 hours in any school year. Once you become a member you are required to continue to be a member in each successive school year while employed as a substitute teacher or a part-time teacher's aide, even if employed for only one day.

Are you receiving a monthly benefit from the Montana TRS?     YES     NO

If you are receiving a monthly benefit from the Montana TRS **DO NOT** complete the remainder of this form. You and your employer **must** contact the TRS to confirm the maximum dollar amount you may earn and still receive your monthly retirement benefit. This form must be returned to the school business office, to be retained by the employer.

I elect the following option with respect to the possibility of working more than 210 hours in the capacity of a substitute teacher or a part-time teacher's aide. Initial the appropriate box to indicate your selection.

(initial) I prefer to have a deduction for the Montana TRS made beginning on the first day of my service as a substitute teacher or a part-time teacher's aide. I have completed the 'Record For Membership' form.

(initial) I prefer that no deductions for the Montana TRS be made from my substitute teacher or part-time teacher's aide pay until I have completed 210 hours of service during the school year.

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**THIS FORM MUST BE RETURNED TO THE SCHOOL BUSINESS OFFICE, TO BE RETAINED BY THE EMPLOYER**

IN COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT OF 1992,  
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## CHANGE OF MAILING ADDRESS

A TRS member may update their home mailing address, in writing, by submitting a 'Change of Mailing Address' form to the TRS. The 'Change of Mailing Address' form is available on the TRS website.

The screenshot shows the Montana Teachers' Retirement System website. At the top, there is a navigation bar with the following links: Employers, Members, Retirees/Benefit Recipients, Calendar, Publications, TRS Board, TRS Staff, Help, and Home. Below the navigation bar, the page title is "Member Forms" with a "Back" link on the right. Under the "Active Member Forms" section, the following links are listed: Authorization for Release of Information (Form 136), Record for Membership (Form 102), Beneficiary Designation for Active Members (Form 123), Beneficiary Designation - Attachment for Active Members (Form 123A), **Change of Mailing Address (Form 116)** (circled), Request for an Estimate of Benefits (Form 112), and Member/Benefit Recipient Name Change (Form 29). Under the "Purchasing Service Forms" section, the following links are listed: Transfer of Service from PERS to TRS (Form 110), Verification of Service (Form 101), Verification of Substitute Teaching or Teacher's Aide Service (Form 111), and Instructions for Pick-Up of Voluntary Employee Contributions. Under the "Irrevocable Election Form" section, the following link is listed: Termination Pay - Irrevocable Election Form (Form 129).

A member may also update their mailing address by accessing their 'Contact Info' on the TRS website.

The screenshot shows the "Contact Info" form on the TRS website. The form contains the following fields and values:

Field	Value
Member's Name	
Date of Birth	01/01/1948
Gender	Female
Address	1111 S Freedom Way
City/State/Zip+4	Helena MT 59601
Email Address	
Home Phone	406 111-2222
Cell Phone	406 222-1111
Work Phone & Ext.	406 324-0000 1234
Marital Status	
Marital Date	



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1-866-800-40466

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**CHANGE OF MAILING ADDRESS**

PLEASE TYPE OR PRINT LEGIBLY IN DARK INK.

The Montana Teachers' Retirement System (TRS) must be advised of any permanent change in address. Changes must be submitted in writing to the above address and must be signed by the member or benefit recipient. If anyone other than the member or benefit recipient signs this form, legal documentation giving them the authority to do so must be attached to this form.

**MEMBER OR BENEFIT RECIPIENT INFORMATION**

First \_\_\_\_\_ Middle \_\_\_\_\_ Last \_\_\_\_\_ Suffix \_\_\_\_\_  
Printed Name

\_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
Maiden Name Social Security Number

**PREVIOUS MAILING ADDRESS**

\_\_\_\_\_   
Mailing Address – Including City, State & Zip+4 Code (If unknown, use 5-digit Zip Code)

\_\_\_\_\_   
Area Code and Telephone Number

**NEW MAILING ADDRESS**

\_\_\_\_\_   
Effective Date of Change New Area Code and Telephone Number

\_\_\_\_\_   
New Mailing Address – Including City, State & Zip+4 Code (If unknown, use 5-digit Zip Code)

\_\_\_\_\_   
Member or Benefit Recipient's Signature Date

The TRS does not allow the US Post Office to forward mail generated by this office. Therefore, it is imperative that the TRS be notified, in writing, of all changes to your home mailing address, even if you receive your checks by direct deposit. Having your current address on file ensures prompt delivery of notices and other correspondence about your benefits, along with the year-end tax statements.

This form requests that you provide your Social Security Number. Internal Revenue Code Sections 6041(A) and 6109 authorize the TRS to solicit your Social Security Number.

- The disclosure of your Social Security Number to the TRS is mandatory.
- The TRS will use your Social Security Number to ensure that any amounts disbursed under your account are properly reported to the Internal Revenue Service and as a reference number for tracking all data with regard to your retirement account.
- The TRS will not disclose your Social Security Number to any party unless required by law.

IN COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT OF 1992,  
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## **INDEPENDENT CONTRACTOR**

An independent contractor is ineligible for membership in the TRS. The TRS Board shall accept a certification from the Montana Department of Labor and Industry (DLI) as prima facie evidence of independent contractor status. The burden of proof is on the TRS employer. If the TRS retired member's status as an independent contractor is in question, they must become a member of the TRS. (Ref: §19-20-302, MCA)

Hiring an employee as an independent contractor must be evaluated under the IRS test of independent contractor status. The IRS has identified twenty factors or elements as indicating whether sufficient control is present to establish an employer-employee relationship. (REV. Ruling 87-41) The degree of importance of each factor varies depending on the occupation and the factual context in which the services are performed. In most cases, schools must have the right to direct and control their teachers and administrators as to all significant performance issues: hours, goals, curriculum, and termination; therefore, these individuals generally would not meet the test of independent contractor status. Employers should be aware that "labeling" a person an independent contractor is not determinative of that status; control determines the status.

Montana law provides for a civil penalty of \$1,000 for each false statement or misrepresentation made concerning a person's status as an independent contractor. Montana law also prohibits employees from waiving their rights under the workers' compensation and unemployment insurance acts. An employer who avoids these responsibilities may be committing employer misconduct, a felony, punishable by up to 10 years in prison and/or a \$50,000 fine. (Ref: §45-7-501, MCA)

For more information, please contact the DLI Independent Contractor Central Unit at 406-444-9029.

## **VETERANS CALLED TO ACTIVE DUTY**

### **UNIFORMED SERVICES EMPLOYMENT AND RE-EMPLOYMENT RIGHTS ACT (USERRA)**



USERRA is a federal law that provides certain protections for employees who take time away from civilian employment, voluntarily or involuntarily, to serve in the uniformed services. In general, USERRA provides re-employment rights to employees who leave civilian employment for certain active and inactive duty assignments in any of the Armed Forces of the United States, the Army National Guard or Air National Guard, or the commissioned corps of the Public Health Service. It also applies to other categories of persons designated by the President in times of war or national emergency.

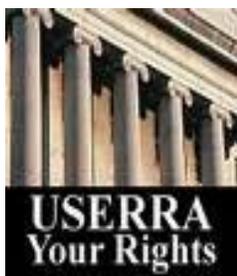
USERRA is a complex law that applies only to certain uniformed service duty assignments and includes eligibility criteria for an employee who wants to safeguard and/or

exercise their rights under USERRA, including time limits on active duty service for which an employer is required to provide re-employment rights and limited timeframes for requesting re-employment. If a member has questions regarding whether USERRA applies to their particular uniformed service duty assignment, they are advised to contact your office.

### **How USERRA Protects a Member's Retirement Benefit**

Upon re-employment by a member's pre-service employer following a period of uniformed service, the member is entitled to receive creditable service for a qualifying period of uniformed service by 'making up' the contributions that would have been made to the retirement system had the member remained employed. A member may choose to make up contributions for only a portion of the qualifying time spent in uniformed service. The TRS will grant service for the time for which the employee contributions are made up. As the employer, you will be required to make the employer contributions for any period of time for which the member makes up the employee contributions.

### **What a Member Must Do To Safeguard Their Rights under USERRA**



A member's rights, pursuant to USERRA, to make up contributions and receive creditable service with the retirement system for a qualifying period of uniformed service is conditioned upon a member's re-employment with their pre-service employer in conformity with the eligibility criteria set forth in USERRA. A member should notify your office of their need to leave employment for uniformed service as far in advance of the uniformed service assignment as possible in order that the member and you, the employer, can ensure that each understand and can fulfill all of the responsibilities for re-employment.

Upon re-employment, a member should contact TRS at their earliest convenience for additional information and instructions regarding information needed by the retirement system and how to make up the member contributions.

### **Additional Resources on USERRA**

The United States' Secretary of Labor is charged with providing assistance with respect to the rights and benefits to which TRS members are entitled under USERRA. General information about USERRA and contact information from the Office of the Assistant Secretary for Veterans' Employment and Training may be obtained at [www.dol.gov/vets/programs/userra](http://www.dol.gov/vets/programs/userra).