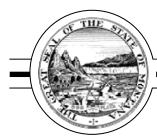
TEACHERS' RETIREMENT SYSTEM



BRIAN SCHWEITZER, GOVERNOR

www.trs.mt.gov

STATE OF MONTANA

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To: Montana TRS Employers

From: Bill Hallinan, 406-444-3395, bhallinan@mt.gov

Date: June 24, 2009

Subject: Wage and Contributions -- Coding for Reemployment of TRS Retirees under HB 363

Beginning July 1, 2009, the TRS Wage and Contribution program will allow employers to report reemployment of TRS retirees (Reemployed Retirees) under House Bill 363. These are individuals who have retired with 30+ years in service and are filling a vacancy for which no qualified applicants exist. The intention of this memo is to show how to code these individuals within the Wage and Contribution System. For specific information about HB 363, including application and certification forms, please read the latest TRS memo:

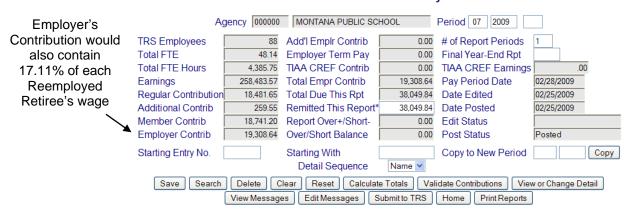
http://www.trs.mt.gov/Employers/MemosAndNewsLetters/MemosAndNewsletters.asp

1) On the Contribution Detail screen of the Wage and Contribution program:

Contribution Detail Agency 000000 MONTANA PUBLIC SCHOOL Period 7 2009 Employer Entry Delete? Actual Current Calculate Service Monthly Additional Employer Member Action Term Pay SSN Name Wages Contrib Contrib (FTE) Hours Additional Status Code Contrib 000-00-0000 DOE, JOHN 1,864.59 140 Reemployed 1 No employee "Reemployed" as Report Wages Report Hours contribution Member Status

On the Contribution Summary screen of the Wage and Contribution program:

Contribution Summary



3) In the TRS wage and contribution files uploaded from commercial programs (i.e. Foxy Lady, Black Mountain, etc.):

Please refer to the TRS Wage and Contribution File Layout as of 6/24/2009 at http://www.trs.mt.gov/Help/512-ByteLayout20090624.PDF.

For a Vacancy Retiree on the Detail Record (Record Type = 1):

- The Member Status Code (Field Number 6, starting in Position 13) is "R".
- Wages and hours are reported.
- FTE is **not** reported, zero filled.
- Employee contributions are **not** reported, zero filled.

On the Summary Record (Record Type 2):

 The Total Employer Contributions (Field Number 16, starting in position 78) would also include 17.11% of each Reemployed Retiree's actual wage.

If you have any questions or I can be of further assistance, please feel free to contact me directly.