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TODAY'S AGENDA

Overview of TRS – and your responsibilities

- ✓ *Duties and liability of TRS employers in state law*
- ✓ *Positions that must be reported to TRS*
- ✓ *Membership eligibility and “new hire” procedures*
- ✓ *Working retiree requirements*

Monthly TRS reporting

- ✓ *Using TRS employer reporting systems*
- ✓ **Including the new Action Items function**
- ✓ *Important deadlines, reminders, and Q&A*



trs.mt.gov

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What is TRS?

- In 1937, Montana law established the Teachers' Retirement System as a Defined Benefit (DB) pension plan
 - DB = The retiree receives a set monthly amount *for life*
 - Benefit amount depends on member's average final salary and years of service
- TRS currently has nearly \$5 billion in assets, managed by the Montana Board of Investments
- *Fiscal Year 2022 statistics:*
 - TRS had nearly **20,000** active, contributing members (*full- and part-time*)
 - Paid approx. **\$413 million** to nearly **18,000** retirees & other benefit recipients



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Who are "TRS employers"?

- Per §19-20-101(9), MCA, these are identified as **TRS Employers:**
 - The State of Montana
 - Public school districts
 - Office of Public Instruction
 - Board of Public Education
 - Education cooperatives
 - MT School for Deaf & Blind
 - MT Youth Challenge Program
 - Montana University System
 - Community Colleges
 - Any other agency, political subdivision (*e.g., county*) or instrumentality (*e.g., CSPD, RESA*) of the state that employs a person who meets TRS membership criteria



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TRS employer responsibilities

- **Duties and Liability of Employer** *(Paraphrased from §19-20-208, MCA)*
 - **Pick up contributions** of each employed member and submit to TRS
 - **Report each month** the name, SSN, hours worked and gross earnings of each member working in a position reportable to TRS
 - Must report every month, even if no wages were paid
 - **Inform** a person required to be a member of their rights and responsibilities related to TRS
 - **Notify TRS** of employment of a person eligible for membership by reporting wages and remitting contributions


Continued...



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TRS employer responsibilities *(Continued)*

- **Duties and Liability of Employer** *(Paraphrased from §19-20-208, MCA)*
 - **When employing a retired member in a position reportable to TRS:**
Must report all hours worked and gross earnings
 - Failure to comply may mean employer and retiree must repay, with interest, all retirement benefits that the member was not eligible to receive
 - **See TRS memos on recent Legislative changes**
 - Distributed by regular mail and email
 - Available at trs.mt.gov under "Communication Archive"


Be sure you and the retiree understand all requirements and consequences!

Read TRS Fact Sheets and call with any questions.



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TRS Employer Responsibilities *(Continued)*

- Refer to the TRS website (trs.mt.gov) for...
 - Past employer bulletins and memos
 - Latest versions of TRS forms
 - Fact Sheets, such as:
 - Substitute Teaching
 - Volunteer Service
 - Terminating Employment and Retiring with TRS
 - Termination Pay
 - Working After Retirement

EMPLOYERS
Account access for insurance, wages and contributions

Popular Links

- Member Login
- Employer Login:
 - Wages & Contributions
 - Insurance Deductions
- Forms
- Fact Sheets
- Active Member Handbook
- Benefit Recipient Handbook
- Horizons Newsletter
- Preparing for Retirement
- TRS Advisor Quick Videos
- Workshops, Presentations
- Rate & Salary Charts
- Annual Reports
- Communication Archive

Forms,
Fact Sheets
and more at
trs.mt.gov



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MEMBERSHIP and CONTRIBUTIONS



trs.mt.gov

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Who is required to be a TRS member?

- ✓ Teachers, Principals, Superintendents
- ✓ Dean of Students
- ✓ Speech-language Therapists
- ✓ School Psychologists, School Nurses, Guidance Counselors
- ✓ Librarians
- ✓ Coaches, Athletic Directors
- ✓ PE instructors
- ✓ Study hall monitors
- ✓ Substitute teachers and part-time paraprofessionals (if eligibility requirement is met...)

In other words: Anyone providing **educational or instructional services**

- Determined by **duties**, not by position title
- See TRS Fact Sheet, *Which Positions are Reportable to TRS?* (trs.mt.gov)
- If in doubt, contact TRS



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Eligibility: 30-Day (210-hour) work requirement

- A person who is not already a member of TRS is required to become a member when they have worked **30 days** (210 hours) in a single fiscal year
 - **30 days / 210 hours is a threshold, not a waiting period**
 - Once a member, they remain a member; threshold does **not** start over each year
- If a new employee is not expected to meet the work requirement, do not report them until they reach 210 hours*
 - ** See exception on next slide for **substitute teachers and part-time paraprofessionals***
- If a new employee is expected to meet the requirement within the fiscal year (school year), report them to TRS from their first date of employment
 - e.g., contracted F/T or P/T teachers, or those paid hourly (no contract)



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Eligibility: Substitute teachers, part-time teachers' aides / paraprofessionals

- Per state law, new substitute teachers and part-time teachers' aides/ paraprofessionals **may** elect to enroll and pay contributions from day one – thus earning service credit for every hour worked
 - How? If they are not already active or inactive members of TRS, provide them TRS **Form 106, Membership Election** on their first day of work
 - If it is likely they will work 210 hours in the school year, encourage them to elect immediate participation on Form 106
 - Keep their election on file in your office (*do not send form 106 to TRS*)



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Who is **excluded** from TRS membership?

Those who perform **non-instructional duties** are reportable to PERS, **not** TRS.
*Here are examples of positions **excluded** from TRS membership:*

- ⊗ School District Clerks
- ⊗ Non-instructional Informational Technology staff
- ⊗ Bus drivers
- ⊗ Cafeteria staff
- ⊗ Custodial staff
- ⊗ Hall monitors
- ⊗ Playground monitors
- ⊗ Ticket takers

Always contact TRS with questions about whether a position is reportable!



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Follow the TRS “New Hire” procedure carefully

- Available on the “Forms” page of TRS website (*trs.mt.gov*):

Employer Forms

Form	Form Name	View/Print
→	New Hire Procedure for Employers to determine TRS membership	View/Print
→	Handout for New TRS Members – for distribution by employer	View/Print
→	106 Membership Election: Substitute Teacher or Part-time Aide/Para <i>[Must use new version, revised 4-2020]</i>	View/Print
102	Record for Membership <i>[NO LONGER USED]</i>	Archived
107	New Hire Questionnaire <i>[NO LONGER USED]</i>	Archived



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A quick review of TRS New Hire procedure

- Determine which new hires will be working in TRS-reportable positions
- Check their member status in Wage & Contribution Reporting system:
 - Go to **Member Search/Edit** and look up the employee by SSN
 - If found: Confirm member status (*see procedure*)
 - If not found (or if in “Terminated-Cashed Out” status), they are considered **new** TRS members. Continue to steps 3.
- If new hire is a substitute teacher or part-time aide/paraprofessional:
 - Provide TRS Form 106 **Membership Election** on first day (**retain in school office**)
- Provide TRS **New Member Handout** to all new TRS members



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Other new hire reminders

- After you have reported wages for a **new TRS member**, TRS mails a welcome letter to the member
 - The letter encourages them to create their *My TRS* user account and to designate at least one beneficiary online
- If you have hired a **retired TRS member**:
 - You and retiree must complete TRS Form 146 **Notice of Postretirement Employment** within 30 days and submit to TRS
- If you have hired a **TIAA-CREF member**: (*MT University System employee*)
 - Cannot be an active TRS member while concurrently employed in TRS and MUS positions



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Earned compensation reportable to TRS

- Per §19-20-101(8), MCA, **earned compensation** means:
 - Remuneration paid for the service of a member out of funds controlled by an employer before any pretax deductions allowed under the Internal Revenue Code are deducted (*i.e., gross pay*)
- Earned compensation **does not include**:
 - Direct premium payments by employer for health, dental, or other insurance
 - Cash paid in lieu of a benefit (when employee is allowed to choose)
 - Payments or reimbursements for professional membership dues, housing, maintenance, day care, auto, travel, lodging, entertainment, or any other expenses



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Employer contributions to TRS

- TRS Employer rates for FY 2024 (7/1/2023 thru 6/30/2024):
 - For Active members: **9.47%** of total earned compensation
 - For Working Retirees: **11.85%**
 - *The Legislature (not TRS) sets contribution rates*
- Good news – the rates will *not* increase for FY 2025!
- Employer and employee contribution rates can always be found on the TRS website
 - See “Rate & Salary Charts” under Popular Links



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Member contributions to TRS

- Employer withholds **8.15%** from each member's total earned compensation on pre-tax basis and remits to TRS
- Currently, Tier 1 and Tier 2 members have the same contribution rate:
 - Tier 1 = became a member of TRS ***before July 1, 2013***
 - Tier 2 = became a member of TRS ***on or after July 1, 2013***
 - Note: A Tier 1 member who terminates employment and withdraws TRS membership (cashes out contributions) becomes a Tier 2 member if rehired into a TRS-reportable position
- Working retirees **do not** pay member contributions
 - Employer pays the working retiree rate



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Obtaining Access to TRS Employer Reporting Systems

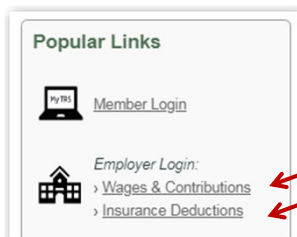


trs.mt.gov

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System security precautions

- **NEVER log in with another person's User ID and password!**
 - You are **required** to create your own user account for TRS reporting systems



To create your user account:

- Go to **trs.mt.gov** and click the link for the system you want to access
- Then click the "Employer Login" button and follow **New User** steps
- Click the Online Manual link on the account setup screen for help

Problems creating an account? Call (406) 444-9293



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TRS Form 141 *may* be required for access



- **TRS Form 141** is a legally binding agreement between your school district and TRS for the purpose of authorizing access to TRS employer reporting systems
- Two signatures are required on the form:
 1. **“Employer Representative”** – An administrative officer, trustee, or other representative who has authority to direct employees or to enter into legally binding agreements on behalf of the school district must designate an Online Administrator and sign the form
 2. **“Online Administrator”** – The primary user of the selected employer reporting system
 - For Wage & Contribution reporting, the Online Administrator will be TRS’s Payroll contact person
- **TIP: Form 141 is needed only when your district needs a new Online Administrator**
 - ...such as if the previous business manager has left employment



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How to Use Form 141 to designate a new OA

1. The **Employer Representative** (“ER”) designates someone to be the **Online Administrator** (“OA”) on TRS Form 141
 - *In smaller districts, the ER and OA might be the same person*
2. The **OA creates their own TRS user account** before proceeding to Step 3
3. The OA writes the **User ID they created** (not their password) on Form 141
 - *TRS cannot create User IDs and passwords for users*
4. Both the ER and OA then **sign** Form 141 and mail the original to TRS
5. TRS IT staff deactivate the previous OA’s User ID and activate the new OA’s User ID
 - Once activated, the OA can log in and perform TRS reporting tasks



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Will other staff assist with TRS reporting?

- If other staff besides the Online Administrator (OA) will use the TRS system for monthly reporting tasks, the OA can grant them access without assistance from TRS
 - Form 141 is not used for this
- 1. The staff person creates their own TRS user account...
- 2. ...then gives their **User ID** (*not their password*) to the OA
- 3. OA goes into the “Additional Users” menu option to grant access to that staff person’s User ID
 - **Both the OA and additional user must log in at least every 90 days to retain access**



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Let's review TRS Wage and Contribution reporting procedures!

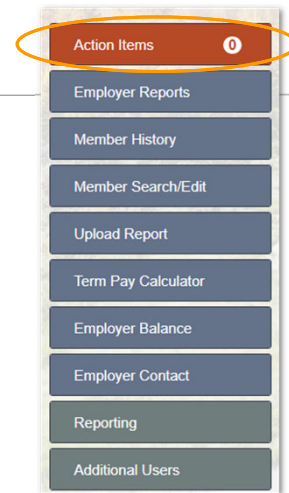


trs.mt.gov

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NEW – Action Items feature

- Currently, this feature is used to collect information about recent* employees who have applied for a refund (withdrawal) from TRS
 - *Reported to TRS within last 6 months
- A TRS member may apply for withdrawal only if terminating all TRS-reportable employment with no plans to return
- TRS will allow you at least 60 days to complete each action item



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Action Items dashboard – Example 1

- The counter shows there is 1 item requiring attention

A screenshot of the TRS Employer Wage & Contribution Reporting System dashboard. The 'Action Items' section is highlighted in yellow. It shows a counter for '1' and the text 'PUBLIC SCHOOLS (Test)'. Below this, a message states: 'TRS requires information for the members listed below. Please complete each action item as soon as possible.' A table lists the action items:

Member Name	Reason	IMMEDIATE ACTION NEEDED
BF: [redacted] C	Withdrawal Request Received 11/28/2022	Certify Termination of Employment Remit Contribution on Final Wages

An edit icon (a square with a pencil) in the bottom right corner of the table row is circled in red. A red arrow points from the text 'The counter shows there is 1 item requiring attention' to the '1' in the counter. Another red arrow points from the text 'Click the Edit button' to the circled edit icon.

1. Read the summary information about the member
2. Click the Edit button and follow prompts to certify:
 - The employee's last day of work
 - The monthly report in which you remitted (or will remit) contributions on the employee's final pay



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Certifying the member's termination date

TRS Employer Wage & Contribution Reporting System

Action Items

401 [REDACTED] K-12 SCHOOLS (Test)

Certification of Termination of Employment

Member: [REDACTED], A [REDACTED] XXX-XX-9560

This member has applied to withdraw from TRS membership and receive a refund of their member contributions. Pursuant to TRS law, a withdrawal application is only valid if the member has already terminated employment in all TRS-reportable positions or will do so within 30 days of submitting the application, and there is no agreement or expectation that the member will return to TRS-reportable employment.

Your Certification of Termination of Employment is required for AE [REDACTED]

[REDACTED] is not permanently terminating employment.

[REDACTED] has terminated or will terminate employment and there is no agreement or expectation to return to work with us.

What was (or will be) AE [REDACTED]'s last day of work? 12/23/2022

Have you already remitted contributions to TRS on AE [REDACTED]'s final wages?

Yes, they were remitted in the TRS report for: [REDACTED]

No, they will be in the TRS report for: [REDACTED]

11/2022
12/2022
01/2023

Cancel Continue

- Accuracy is important – Do not guess
- TRS may void the employee's withdrawal application after **60 days** if the action item is not completed



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Action Items dashboard – Example 2

TRS Employer Wage & Contribution Reporting System

Action Items

6 [REDACTED] PUBLIC SCHOOLS (Test)

TRS requires information for the members listed below. Please complete each action item as soon as possible.

Member Name	Reason	What's Required?
[REDACTED]	Withdrawal Request Received 11/23/2022	Certified Termination Date: 11/28/2022 Remit Contributions on Final Wages with 12/2022 Report

- In this example, the termination date has been verified ✓ but contributions are not yet remitted

- The Action Item will continue to display on your dashboard as a reminder until both steps are complete and contributions are posted to the member's account
- TRS may call to remind you about incomplete action items

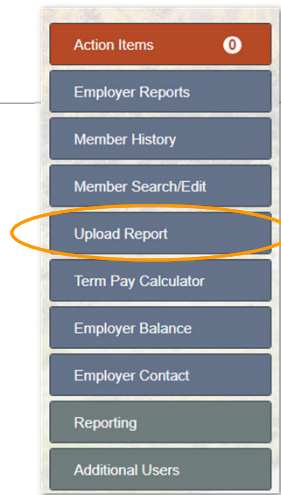


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System overview: Monthly Wage & Contribution Reporting

■ You can create a monthly report in 3 ways:

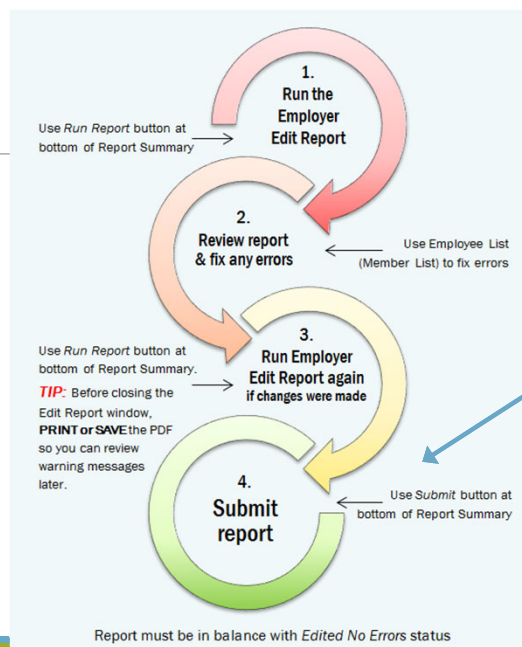
1. BEST method: Use **“Upload Report”** for monthly reports generated by your payroll system – OR:
2. **“Copy forward”** a previous month’s posted report and edit as needed – OR:
3. Create a report from scratch using the **Add +** function under Employer Reports
 - The Add+ function also is used for Adjustment reports and \$0 contribution reports



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GENERAL OVERVIEW

After uploading or creating your monthly report, you'll perform 4 main steps



EXCEPTION:
For a \$0 Contribution report, only Step 4 is required



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Edit Member Detail: Review & correct problems

- The specific error for the selected member is displayed at bottom of *Edit Member Detail*
- Make corrections
 - TIP: See the Online Manual for a list of common errors and warnings, or call TRS
- After correcting errors, **click the Run Report button again to validate your changes**

TRS Employer Wage & Contribution Reporting System

Employer Report - Edit Member Detail

01 K-12 SCHOOLS

Pay Period: 05/2019 - 1 Type: C Posted: No

Member SSN			
Member Name		K	
Tier	1		Employee Contribution
Action	Normal	Normal	468.03
Work Status	Full Time	Buyback	126.00
Position Code		Term Pay	.00
Wages & Hours		Term Pay Option	
Actual Wages	5,742.67		Employer Contribution
Service FTE	1.00	Buyback	.00
Hours		Term Pay	.00

Error: Tax-deferred buyback contributions require Service Purchase Irrevocable Election. Contact TRS.

Save Delete

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Start by selecting Employer Reports in the menu

View reports by fiscal year or calendar year

Use the arrow button to view or edit the Report Summary – such as to change amount remitted for an overage/shortage

Use the Employee button to view or edit employee data, including error and warning messages

Use the Add button to create a new report

- such as for Adjustment or “\$0 contribution” reports

TRS Employer Wage & Contribution Reporting System

List Employer Reports

01 K-12 SCHOOLS

NOTE: TRS will require employers to report wages every month. For summer months when no wages are paid, use the Plus '+' button to create a \$0 contribution report, then submit the report to TRS. For detailed instructions, see the Online Manual.

Year 2019 Fiscal Year Calendar Year

Warning!

- Employer has 1 unsubmitted report.
- Employer has an outstanding balance overage of \$47.12.

Pay Period	No/Type	Date Submitted	Post	TRS Empe	Earnings	Employee Contrib	Employer Contrib	Over+ Short-	Total Remitted	
05/2019	1 C			150	545,424.37	44,452.10	48,924.55	.00	94,099.89	
					Work Retiree		723.24			
04/2019	1 C	05/16/2019	✓	152	547,634.57	44,632.23	49,122.80	47.12	94,562.40	
					Work Retiree		780.25			
03/2019	1 C	04/11/2019	✓	147	545,919.28	44,492.39	48,968.97	.00	94,220.53	
					Work Retiree		758.17			
02/2019	1 C	03/12/2019	✓	154	534,849.33	43,590.16	47,976.03	.00	92,357.36	
					Work Retiree		791.19			
01/2019	1 C	02/19/2019	✓	155	542,922.54	44,248.16	48,700.16	.00	93,518.41	
					Work Retiree		570.09			
12/2018	1 C	01/16/2019	✓	149	521,426.01	42,496.21	46,771.91	.00	89,777.51	
					Work Retiree		509.39			
11/2018	1 C	12/13/2018	✓	148	538,059.67	43,851.84	48,763.97	.00	92,898.98	

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“Report Summary” screen

- Progress bar across the top tells you which step you are on and which steps remain
- Button at bottom indicates the next available action
- If you make changes, progress bar resets to “Ready to Edit” status

TRR Employer Wage & Contribution Reporting System			
Report Summary			
01 K-12 SCHOOLS		Edit Header / View Employee Detail Summary	
Ready to Edit		Edited No Errors	Ready to Submit
Submitted			
Report type	Continuations	Employee Contribution	
Pay Period - Report No	05/2019 - 1	Normal	44,452.10
Year-End Report		Buyback	.00
Report Summary		Term Pay	.00
TRS Employees	150	Total	44,452.10
Total FTE	109.60	Employer Contribution	
Total FTE Hours	5,059.25	Normal	48,924.55
Earnings	545,424.37	Buyback	.00
TIAA CREF Earnings	.00	Term Pay	.00
Working Retiree Earnings	6,372.12	TIAA CREF	.00
Report Status		Working Retiree	723.24
Report Status	Employer Editing	Total	49,647.79
Date Submitted		Total This Report	
ACH Pull Date	When Submitted	Amount Due	94,099.89
Date Paid		Amount Remitted	ACH 94,099.89
Date Edited		Amount Over (+)	.00
Edit Status	Ready to Edit	Total Balance Due	
Balance Status	In Balance	Balance Forward (Credit)	-47.12
Date Posted		Amount Due This Report	94,099.89
Note		Total Balance Due	94,052.77

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The Run Report function checks your data for errors

- This is known as the “**edit report**” and it looks for incorrect work status, FTE, or contribution amounts. The system produces a PDF report that you may save or print.
 - If errors are found, return to the *Employer Reports* screen, then click the Employees button to review the Member List. *You must resolve errors before proceeding.*
 - You can filter the list by **Errors** or **Warnings**:

SSN	Name	Tier	Work Status	FTE	Earnings	Employee Contrib	Employer Contrib
3		1	Full Time	1.00	5,742.67	468.03	
					Buyback	126.00	

SSN	Name	Tier	Work Status	FTE	Earnings	Employee Contrib	Employer Contrib
4		2	Hourly	1.00	1,814.72	147.90	
0		1	Full Time	.02	5,802.64	472.92	
5		1	Working Retiree	.00	194.00	.00	

Click **Edit** to review/resolve



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Edit Member Detail: Review & correct problems

- The specific error for the selected member is displayed at bottom of *Edit Member Detail*
- Make corrections
 - TIP: See the Online Manual for a list of common errors and warnings, or call TRS
- After correcting errors, **click the Run Report button again to validate your changes**

TRS Employer Wage & Contribution Reporting System

Employer Report - Edit Member Detail

01 | K-12 SCHOOLS

Pay Period: 05/2019 - 1 Type: C Posted: No

Member SSN	Member Name	Tier	Action	Work Status	Position Code	Wages & Hours	Employee Contribution								
		1	Normal	Full Time		Actual Wages: 5,742.67 Service FTE: 1.00 Hours:	<table border="1"> <thead> <tr> <th>Normal</th> <th>Buyback</th> <th>Term Pay</th> <th>Term Pay Option</th> </tr> </thead> <tbody> <tr> <td>468.03</td> <td>126.00</td> <td>.00</td> <td></td> </tr> </tbody> </table>	Normal	Buyback	Term Pay	Term Pay Option	468.03	126.00	.00	
Normal	Buyback	Term Pay	Term Pay Option												
468.03	126.00	.00													

Wages & Hours

Actual Wages: 5,742.67
Service FTE: 1.00
Hours:

Employee Contribution

Normal: 468.03
Buyback: 126.00
Term Pay: .00
Term Pay Option:

Error: Tax-deferred buyback contributions require Service Purchase Irrevocable Election. Contact TRS.

Save Delete



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Ready to Submit?

- Once the Report Summary screen shows "Edited No Errors," you *may* be ready to submit your report... but:
- Pay attention to the red section. Do you need to change the amount remitted first?
 - To use a credit balance
 - To cover a shortage from a prior report
- Click Edit Header to change it (...see next slide)

Montana Teachers' Retirement System

TRS Employer Wage & Contribution Reporting System

Report Summary

01 | K-12 SCHOOLS

Edit Header / View Employee Detail Summary

Ready to Edit	Edited No Errors	Ready to Submit	Submitted
Report Type: Contributions			
Pay Period - Report No: 05/2019 - 1			
Year-End Report			
Report Summary		Employee Contribution	
TRS Employees: 150		Normal: 44,452.10	
Total FTE: 109.60		Buyback: .00	
Total FTE Hours: 5,059.25		Term Pay: .00	
Earnings: 545,424.37		Total: 44,452.10	
TIAA CREF Earnings: .00		Employer Contribution	
Working Retiree Earnings: 6,372.12		Normal: 48,924.55	
		Buyback: .00	
		Term Pay: .00	
		TIAA CREF: .00	
		Working Retiree: 723.24	
		Total: 49,647.79	
Report Status: Employer Editing		Total This Report	
Date Submitted:		Amount Due: 94,099.89	
ACH Pull Date: When Submitted		Amount Remitted: 94,099.89	
Date Paid:		Amount Over+Short: .00	
Date Edited: 05/30/2019		Total Balance Due	
Edit Status: Edited No Errors		Balance Forward (Credit): -47.12	
Balance Status: In Balance		Amount Due This Report: 94,099.89	
Date Posted:		Total Balance Due: 94,052.77	

Note

Submit Report to TRS

Submit

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“Edit Report Header” screen

- The gray fields show the balance forward (if any) and the balance due
- You may change the Amount Remitted field to match
- Enter a note about the change, if you like
- Click Save... THEN
- Submit your report

*TIP: The **Delete** button is used only if you need to completely delete a report and start over (if report has not been submitted yet)*



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If no wages were paid, submit a \$0 Contribution report for that month (*this is required!*)

- Go to Employer Reports and click Add **+**
- On “Add Report Header” screen, click Yes for \$0 Contribution Report
- Click Save – **then SUBMIT** the report
 - *When submitted, it will post immediately. You can create another report right away if needed*



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Use the Online Manual

Click the red link

The online manual contains more how-to information for creating and submitting monthly reports

Pay Period	NoI	Date Submitted	Post	TR S Empe	Earnings	Employee Contrib	Employer Contrib	Over+ Short	Total Remitted
11/2022	1 C	11/28/2022		39	170,863.63	13,925.41	16,009.93	.00	30,480.23



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- The **Online Manual** opens in its own small window
 - TIP: You can make the window wider
- Click on any item in Contents pane to read that topic
 - Topics are listed in the same order as the system menu

How to Create \$0 Contribution Reports

- Choose *Employer Reports* from the menu and make sure your previous month's report has been submitted to TRS.
- On the *List Employer Reports* page, click the "+" (Add) button in the upper right-hand portion of the screen. The *Add Report Header* page will display.
 - The *Report Type* field is set to *Contribution* by default, and the *Pay Period* is set to the next month for which no contributions have been submitted.
- In the *Report Type* row, select **Yes** for "\$0 Contribution?"
- Click **Save**, then OK to confirm the action.
 - Your newly created report displays on the *List Employer Reports* page.

Now, submit the \$0 Contribution report to TRS:

- Click the Down arrow to view the *Report Summary* page.
 - You will notice the Progress Bar is mostly green. The Edit step is not required, as no funds are being remitted.
- Click **Submit**.
 - Your \$00 report is posted automatically -- No TRS action is needed!
 - Once submitted and posted, you can easily copy that report to create another



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Printing the Report Summary

- Two ways:
- Use the Printer button (upper right)
 - Can use to print any screen in this system
- Or, click Reporting > Employer Report Summary to generate a PDF

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Member Search/Edit: Find an employee by SSN

- To find out if a new employee is already a TRS member:
 - Enter the SSN and click *Find* (preferred method); or
 - Use *Lookup* to search by name



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...Or lookup by name if SSN is not known

TIP: Erase your Employer ID to search all of TRS

Many possible matches are listed:

Name	SSN	Type	Employer	Last Reported
STAI	XXX-XX-1608	Member Terminated - Non-vested	560261	
STAI	XXX-XX-8851	Member Non-Member	615106	
STAI	XXX-XX-4382	Member Active	141151	05/2018
STAI	XXX-XX-4382	Member Active	141151	05/2018
STAI	XXX-XX-4382	Member Active	499981	05/2019
STAI	XXX-XX-1502	Member Retired	250011	
STAI	XXX-XX-3111	Member Active	430641	04/2019
STAI	XXX-XX-1989	Member Rehired	320011	04/2016
STAI	XXX-XX-1989	Member Rehired	595104	04/2019

- Type column shows **status**
- Common statuses are Active, Retired, Terminated, Rehired, "Non-member" (i.e., Montana University System retirement plan member)

- Most of the SSN is obscured if the person has never been associated with your school



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Member Search/Edit: No member found

- If you searched by SSN or name and your employee does not have a TRS membership record:
 - You can either add them to TRS manually using Add+ button, or
 - Your upload file will create a member record automatically
 - If gender, DOB, or other required info is missing from upload file, you will need to edit it (see "Edit Member" screen, later)



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If you find the employee in the TRS system, check their Member Status

ELEMENTARY	
Member: XXX-JX-3272	E
Employer(s) within last 12 months	01 K-12 SCHOOLS 01 PUBLIC SCHOOLS
Member Status	Terminated - Non-Vested
Tier	1
Work Status	Full Time
Birth Date	06/01/
Gender	Female
Date Hired	08/01/2005
Address	
Address	121
City, State, Zip	MT 594
Contact	

- This person is a **terminated (inactive)** member of TRS
- **Do not** click the “Add New Member to TRS” button – They already exist as a member
- Instead, just report their wages
- This will notify TRS that the employee is an active member again



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Accessing the “Edit Member” screen

- Once you report wages for a new employee, an Edit button is available on *Member Search/Edit*
 - *Exception:* If employee is a TRS retiree/benefit recipient, there is no Edit button
- Addresses are validated against USPS data automatically

Member Search/Edit

Member: 03 L H M SSN Find Lookup

Edit this Member Add New Member to TRS

Employer(s) within last 12 months: 01 S, 03 U

Edit Member

Member: 038 H M SSN Find Lookup

*Last Name: H
*First Name: M
Middle Name / Suffix: M
*Work Status: Full Time
*Birth Date: 1968
*Gender: Female
*Date Hired: 02/01/

Address

*Address: RD Note: USPS Validation will be applied.
*City:
*State: MT
*Zip Code: 59

Contact

Home Phone: 406 - 6
Cell Phone: 406 - 6
Alternate Phone: 406 -
Work Phone / Ext: 406 - 2 /
Fax: 406 -
Email Address: @12.mt.us

Marital

Marital Status:
Marital Status Date:

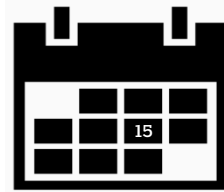
* Required field

Save



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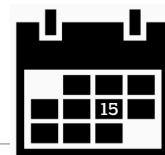
Important Deadlines and Reminders



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Important deadlines



- **Wage and contribution reports are due by the 15th of the following month**
- Remit payments to TRS by ACH instead of check – Safer, easier, more efficient
 - *Use TRS Form 140 to get started*
- **JUNE 2023 Wage & Contribution reports are due by Saturday July 15** – TRS must close out the fiscal year
 - *This deadline also applies to “\$0 contribution” reports if no wages were paid*
- Submit your **Insurance Deduction System updates** to TRS on or before the 16th of the month prior to the month affected
 - **NOTE: July 1, 2023 insurance premium changes must be in by Friday, June 16**



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Monthly reporting reminders



- Hourly vs. Full Time employees
 - Use the **HOURLY** work status for **any employee who is paid hourly** – **even if** they work the equivalent of full-time hours in a month
 - Full Time = full-time contract; Part Time = part-time contract
- See “Report Wages When Earned” memo (*sent via email in February 2021; see Communications Archive page of TRS website*)
 - Report wages to TRS on a **when-earned (not on a when-paid) basis**
 - If you need help modifying your TRS reporting to a “when earned” basis, call Nolan Brilz: 406-444-3679



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Reporting reminders – *continued*



- Does your district employ TRS retirees?
 - There are many regulations and requirements involved in hiring a TRS retiree – Please read all related Fact Sheets on the website
 - Form 146 must be completed and submitted to TRS annually
 - If retiree has been returned to Active member status, you must report as an Active Member, not as a working retiree
- Make use of the TRS website!
 - Forms, Fact Sheets, **legislative update memos**, rates, retirement prep information, presentations & more



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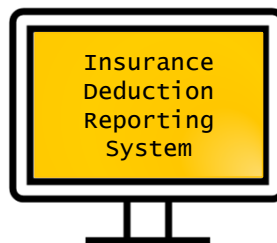
TRS participation audits – *new since 2022*

- Audits are scheduled with a small number of TRS employers each year
 - Purpose is to confirm employees have been reported to the correct retirement system and contributions have been remitted correctly
 - Chris Fish is the TRS auditor: (406) 444-6173, Cfish@mt.gov
- TRS law was clarified in the 2023 Legislative session
 - TRS has statutory authority to collect payroll, personal service, and other records for all employees, independent contractors, or employees of a third party to aid in the completion of TRS participation audits



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A brief review of TRS Insurance Deduction reporting

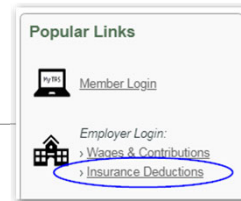


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Insurance Deduction Reporting System tips and deadlines

- TRS retirees who remain covered on your group health insurance may have their premiums deducted from their monthly TRS benefit
 - To sign up, the employer and retiree must sign and submit TRS Form 117, *Authorization for Deduction of Health Insurance*
- The Online Administrator or authorized “additional user” logs into the TRS Insurance Deduction Reporting System to record the amount of each participating retiree’s monthly insurance premium
 - When premium amounts change: Update by the **16th** of the month to have the new amounts deducted from TRS benefits paid at the end of that month
 - *Use the system’s Online Manual for guidance*



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Insurance Deduction tips and deadlines *(continued)*

- At the end of each month, after TRS payroll has been run, TRS sends the funds withheld from retirees’ payments to the district (not the insurer)
 - Remember: The withheld funds are intended for paying next month’s insurance premiums (not the current month’s)
- Remind your retirees to contact you – *not* TRS – with questions related to their insurance premiums
 - TRS has no involvement with the school district’s insurance coverage or carrier
- The TRS Retired Payroll team are your insurance deduction experts
 - Your primary contact is Becca Bremner, (406) 444-2912



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The next 10 slides are informational – Review them in your handouts anytime!



They cover:

- Tips on handling termination pay for retiring members
- Viewing info about an overage/shortage
- Updating your employer contact info
- Helpful system reports you can run



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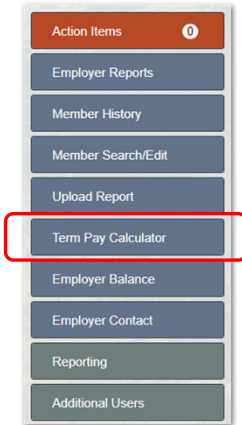
Brief review of Termination Pay steps

- A retiring employee can elect to include termination pay in the calculation of their TRS retirement benefit (*this increases their Average Final Compensation*)
- If they elect to include it in calculation, then contributions will be owed to TRS
- TRS **Form 129 Termination Pay Irrevocable Election** (a.k.a. **TPIEF**) allows employer to withhold employee's contributions from pay on a tax-deferred basis (IRS rule) ...
 - But only if signed **at least 90 days** prior to last day of work
- **Make sure** the employee has seen an Estimate of Benefits before they sign!
 - The employee must understand what their election will cost them in contributions
- **Use our "Termination Pay" Fact Sheet and helpful flowchart**
 - Available on the TRS website (go to trs.mt.gov, then click the Fact Sheets link)



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Term Pay Calculator



- Use the Term Pay Calculator menu option to determine the contributions due to TRS if a member elects Termination Pay Option 1 or 2 on the TPIEF
 - You can use it to *estimate* contributions due based on an estimated termination pay amount
 - Once the retiring member’s actual termination pay amount is known, you will need to use the Term Pay Calculator to determine actual contributions due and provide a screenprint to TRS



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Menu option: Term Pay Calculator

Example:

TRS has a signed TPIEF on file with TRS and they elected Termination Pay Option 1

- Enter the Termination Date
- Enter the Retirement Date
- Enter the Term Pay Amount
- Click the FICA and Medicare withholding calculator buttons
- Click “Calculate”

Continued...

TRS Employer Wage & Contribution Reporting System

Term Pay Calculator

1 A PUBLIC SCHOOLS

Member: 1146 A SSN Find

Current Employer	1 PUBLIC SCHOOLS
Date of Birth	1962
Termination Date	
Retirement Date	First day of month after Termination Date
Years of Service	.00 Service Verified by TRS on 11/27/2017
Buyback Service Available	.00
Total Service	.00
Termination Pay Amount	.00 Termination Pay Option 1
FICA Withholding Amount	.00
Medicare Withholding Amount	.00



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Page 2 of Term Pay Calculator

- Shows the contributions due for Option 1
 - This employee owes an additional out-of-pocket amount to TRS to fund the lifetime increase in benefits
 - Employee must write a personal check to TRS for the difference
 - Cannot change their mind – the choice they made on the TPIEF is irrevocable

Term Pay Calculator

11 PUBLIC SCHOOLS (Test)

Member: 146 A SSN Find Lookup

Employer	11 PUBLIC SCHOOLS (Test)
Date of Birth	06/01/1962 Member's Age 57
Termination Date	06/14/2019
Retirement Date	07/01/2019 <small>First day of month after Termination Date</small>
Years of Service	35.00 <small>Service Verified by TRS on 11/27/2017</small>
Buyback Service Available	.00
Total Service	35.00
Termination Pay Amount	16,000.00 <small>Termination Pay Option 1</small>
FICA Withholding Amount	992.00
Medicare Withholding Amount	232.00

Termination Pay Option	Employee Contribution Rate	Employee Contribution Due	Employer Contribution Rate	Employer Contribution Due
Option 1	3.52%	\$19,712.00	3.52%	\$20,608.00

This is an estimate and not to be construed as a firm commitment of the employee and employer contributions to be paid on termination pay. Many factors may affect the final calculation, including future changes in law and/or administrative rules.

Termination Pay Out-of-Pocket Calculation for Option 1	
Termination Pay Amount	16,000.00
Less FICA Withholding Amount	992.00
Less Medicare Withholding Amount	232.00
Net Amount (Tax Deferred)	14,776.00
Contribution Due TRS	19,712.00
Out-of-Pocket Expense	4,936.00

An 'Out of Pocket Expense' represents the additional employee contribution due to fund an increase in the Member's monthly retirement benefit.

[Recalculate](#)

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Form 113 Retirement Termination Pay

- Print the Term Pay calculation
 - use **Printer** icon at the top of screen

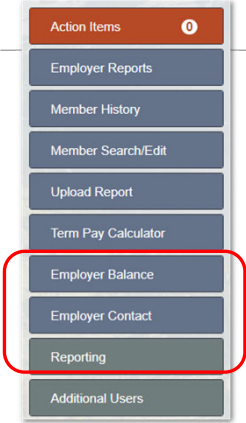


- Follow all instructions on TRS Form 113 *Retirement Termination Pay*
- Submit Form 113 to TRS (fax, email, or mail) with the Term Pay Calculator printout **one week prior** to submitting your Wage & Contribution report
 - Otherwise you will encounter errors on your monthly report!



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Other helpful system features



- Next, we'll review these menu options
 - *Remember:* All menu options and system functions are described in the Online Manual



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The "Employer Balance" menu option

TRS Employer Wage & Contribution Reporting System

Employer Balance

J1 K-12 SCHOOLS

Summary

Balance Forward	-47.12	(Credit)
Unposted Reports	.00	
Total Balance Due	-47.12	(Credit)

Detail

Type	Pay Period	Employee Contribution	Employer Contribution	Total Due	Total Remitted	Over+/Short-	Balance Forward	Note
Balance Forward								
C	04/2019 - 1	44,632.23	49,903.05	94,535.28	94,582.40	47.12	-47.12	

TF... IS DELETED OFF REPORT, CREATED \$47.12 CREDIT - 5/21/19 JL

- Shows any submitted and posted reports that contribute to a balance forward
 - *Example:* Credit balance with explanatory note from TRS



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The “Employer Contact” menu option

TRS Employer Wage & Contribution Reporting System

Employer Contact

01 K-12 SCHOOLS

Address PO BOX ...

City, State, Zip I, MT 59...

Payroll Contact Person EL

Payroll Phone Number / Ext 406 - 1

Personnel Contact Person Si

Personnel Phone Number / Ext 406 - 96

Fax Number 406 - 5

Email Address @.org

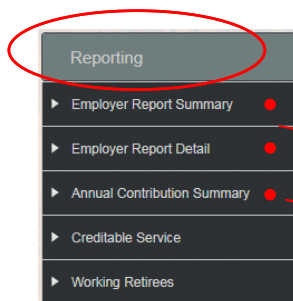
Save

- If you are primary Payroll contact for your district, please enter your name, phone, and email here
- TRS requires current contact info to distribute important information:
 - Contribution rate changes
 - System updates
 - Reporting deadlines



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How to use the “Reporting” submenu



- There are five reports or summaries you can generate yourself at any time:
 - ▶ The *Employer Report Summary* and *Employer Report Detail* reports are print-friendly versions of your monthly report
 - ▶ The *Annual Contribution Summary* shows the wages and contributions that your district reported to TRS for a given school year. This may be useful for auditors.

Continued...



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Reporting submenu ... *continued*



The **Creditable Service by Member** report shows each employee by TRS membership tier and their *posted* service to date. This is useful for budgeting!

The **Working Retirees** report allows you see if your TRS working retirees are close to reaching their allowable earnings limit

11/28/2018 11:53 AM

Montana Teachers' Retirement System
Creditable Service by Member
1 4-12 SCHOOL

Name	Soc	Sec	No	Tier	Regular	Prior	1	For	5	Birth date	Member	Status
A				18	1	31.11	.00	.00		06/13/1955	20	Active
S				18	1	26.55	.00	.00		05/03/1963	27	Retired
Y				12	1	20.02	.00	.00		03/03/1947	27	Retired
D				13	1	18.11	.00	.00		02/05/1977	20	Active
D				18	1	12.55	.00	.00		09/27/1963	25	Terminated - Vested
M				11	1	7.55	.00	.00		09/03/1986	20	Active
M				10	1	7.21	.00	.00		10/21/1967	25	Terminated - Vested
I				18	1	7.11	.00	.00		12/29/1979	27	Retired
A				16	1	6.57	.00	.00		08/21/1976	20	Active
P				7	2	5.11	.00	.00		12/11/1973	20	Active
P				16	1	5.10	.00	.00		02/06/1971	25	Terminated - Vested
G				13	1	5.00	.00	.00		01/26/1971	25	Terminated - Vested
V				12	1	4.19	.00	.00		04/18/1969	20	Active
B				12	2	4.11	.00	.00		02/13/1984	20	Active
R				19	2	3.33	.00	.00		09/14/1973	20	Active
C				7	2	2.11	.00	.00		05/28/1994	20	Active
M				14	1	1.53	.00	.00		08/26/1957	27	Retired
B				11	2	1.00	.00	.00		12/01/1985	20	Active
C				7	2	1.00	.00	.00		01/15/1993	20	Active

Total Number of Members Listed: 19



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Questions? Call us!



- TRS main numbers: (406) 444-3134 or (866) 600-4045
 - Always call with questions about termination pay, incentive plans, positions reportable to TRS (vs. PERS), reporting a working retiree, etc.
- For help with your Wage & Contribution Reporting:
 - Nolan Brilz (406) 444-3679 • nbrilz@mt.gov
 - Christian Ward (406) 444-3323 • christian.ward@mt.gov
 - Ali Holland (406) 444-2540 • alison.holland@mt.gov



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