

# Retirement Contribution Reporting Decision Tree



\* For clarification of definition, see [Definitions Page](#)

What type of employee do you have?

Report contributions to TFFR

**CERTIFIED TEACHER**

**ALL OTHER**

**PUBLIC SAFETY**  
(police officer, firefighter, etc)

If the sum of the hours for work duties performed outside of a written agreement (in one or multiple capacities), meets eligibility requirements (**20/20 Rule\* + Regularly Funded\***), contributions should be made on all eligible wages earned, excluding overtime.

Hours up to 40 are reportable. NDPERS considers anything above 40 hours as overtime and not reportable. (Refer to [Scenario #1](#) for examples)

If not eligible, do not report.

If employee meets eligibility requirements, then eligible wages paid that are not calculated as an hourly rate are reportable. (Refer to [Scenario #2](#) for examples)

Does employee have any signed, written agreements\*?

Are there hours above the **regularly scheduled work period**\*?

no

Report all hours

yes

Report Retirement on the regularly scheduled work period hours.

NDPERS considers anything above the **regularly scheduled work period** as overtime and not reportable.

(Refer to [Scenario #5](#))

no

yes

How many?

**One** signed, written agreement\*

**Multiple (two or more)** signed, written agreements\*

The written agreement needs to be evaluated independently.

If the sum of the hours (within this written agreement) meets eligibility requirements (**20/20 Rule\* + Regularly Funded\***), contributions should be made on all eligible wages earned within the written agreement, excluding overtime.

If not eligible, do not report wages earned within the written agreement. If additional duties are performed outside the written agreement, see below.

(Refer to [Scenario #3](#) for examples)

Each written agreement needs to be evaluated independently.

If the sum of the hours (within each written agreement) meets eligibility requirements (**20/20 Rule\* + Regularly Funded\***), contributions should be made on all eligible wages earned within each written agreement, excluding overtime.

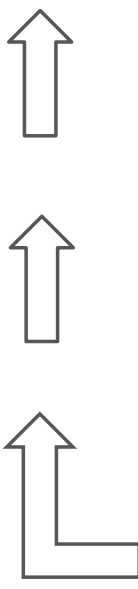
If not eligible, do not report wages earned within each written agreement. If additional duties are performed outside the written agreements, see below.

(Refer to [Scenario #4](#) for examples)

**ADDITIONAL DUTIES**

If employee performs additional duties outside of signed, written agreement, those duties need to be evaluated independently for eligibility (**20/20 Rule\* + Regularly Funded\***)

Refer to option for employees with '**NO signed, written agreements**'. (follow arrow on the left)



# Retirement Contribution Reporting Decision Tree

## Definitions

Overtime	Hours over 40 in a work week paid either at the regular hourly rate or time and one-half (1 1/2) the hourly rate.
	<b>Public Safety</b> Hours <b>over the regularly scheduled work period</b> paid either at the regular hourly rate or time and one-half (1 1/2) the hourly rate.
Regularly Scheduled Work Period <b>(Public Safety Only)</b>	Number of days and hours scheduled for each work cycle. Example: 160 hours scheduled in 28 day work cycle.
Signed written agreement	A document including work to be performed by the employee and <u>signed by both the employee and the employer</u> . <i>Please Note: If the document is signed by both the employee and employer, but does not outline the job duties or responsibilities, NDPERS does not consider this a written agreement for retirement purposes.</i>
20/20 Rule	Employee at least 18 years of age working a minimum of 20 hours per week for twenty (20) or more weeks filling a permanent, regularly-funded position not of limited duration.
Regularly Funded	<b>State agencies:</b> A legislatively authorized full-time equivalent (FTE) position. <b>All other governmental units:</b> A similar designation by the unit's governing board created through the regular budgeting process and receives traditional employee benefits, such as sick leave and annual leave.

## **MANDATORY PARTICIPATION** **PERMANENT EMPLOYEES**

### **All Plans *excluding* Public Safety Plan/Law Enforcement Plan**

- Employee at least 18 years of age working a minimum of 20 hours per week for twenty (20) or more weeks.
- Filling a permanent position that is regularly funded and not of limited duration.
- **Must be immediately enrolled** even when hired subject to a probationary period.

### **Public Safety Plan/Law Enforcement Plan**


- Licensed police officer, certified correctional officer, or firefighter at least 18 years of age working a minimum of 32 hours per week for twenty (20) or more weeks
- Filling a permanent position that is regularly funded and not of limited duration.
- **Must be immediately enrolled** even when hired subject to a probationary period. If no license or certification is obtained upon date of hire, employee must be enrolled in the "Main" retirement plan until acquired.

## **OPTIONAL PARTICIPATION** **TEMPORARY OR PART-TIME** **EMPLOYEES**

- Employees at least 18 years of age and not covered under "mandatory participation" provisions stated above.
- Election to participate must be within 180 days from date of hire or date of change in status to temporary or part-time employment. **Employer is required to provide this option to participate to employees in a temporary or part-time status.**
- Employee must make all contributions at their own cost on his or her own behalf. Law expressly prohibits the employer from paying any portion of contributions.
- An employee can not participate in NDPERS if they are covered by another employer-sponsored plan.
- If employee has both Permanent and Temporary employment concurrently, Permanent employment takes precedence.



**Retirement Contribution Reporting Decision Tree  
SCENARIOS**

			<b>PUBLIC SAFETY</b>	
<b>No signed, written agreements</b>	<b>One signed, written agreement</b>	<b>Multiple (two or more) written agreements</b>	<b>Regularly scheduled work period hours</b>	
<b><i>Scenario #1</i></b>	<b><i>Scenario #3</i></b>	<b><i>Scenario #4</i></b>	<b><i>Scenario #5</i></b>	
Employee works as Cook 30 hrs/week & works as a Janitor 20 hrs/week  <b>Report 40 hrs</b>	<i>Agreement duties:</i> -Admin Assist for 7 hrs/day -Cook 1 hr/day -Yearbook Advisor flat rate @ \$1200 for the year  <b>All is reportable &amp; spread yearbook advisor earnings over time frame of the activity</b>	<i>1st Agreement:</i> -Paraprofessional works 36 hrs/week for the school year -Football coach \$3000 for 3 months  <b>1st Agreement meets eligibility. Report all wages within 1st agreement &amp; spread Coaching wages over time frame of the activity</b>	Employee is <u>regularly scheduled</u> to work 168 hours every 28 days. Employee ends up working 175 hours.  <b>Report 168 hours</b>	
Employee works 38 hrs/week & does additional duties as assigned 5 hrs/week  <b>Report 40 hrs. Additional duties exceeding 40 are <u>not reportable</u></b>	<i>Agreement duties:</i> -Admin Assist for 7hrs/day -Cook 1hr/day -Driving bus after school \$35/route  <b>Agreement meets eligibility. Report all wages within agreement</b>	<i>2nd Agreement (does not meet 20/20 rule):</i> -Bus driver \$30/route -In Service/Staff Development required  <b>2nd Agreement <u>does not meet eligibility</u>, do not report any wages within 2nd agreement</b>	Employee is <u>regularly scheduled</u> to work 160 hours every 28 days. Employee works 152 hours and has 8 hours unpaid LOA.  <b>Report 152 hours</b>	
<b><i>Scenario #2</i></b>	<i>Agreement duties:</i> -Admin Assist for 7hrs/day -Cook 1hr/day -Driving bus after school \$35/route  <b>Agreement meets eligibility. Report all wages within agreement</b>	<i>1st Agreement:</i> -Paraprofessional 20 hrs/week  <b>1st Agreement meets eligibility. Report all wages within 1st agreement.</b>		
Employee works as Paraprofessional 30 hrs/week & drives bus for \$25/route  <b>Report 30 hrs &amp; bus pay</b>	Employee also runs concessions for sports games when needed, but these duties are not listed in the agreement.  <b>Duties <u>outside</u> agreement do not meet <u>eligibility</u>. Do not report concession wages</b>	<i>2nd Agreement (does not meet 20/20 rule):</i> -Track Coach \$2000 for 3 months  <b>2nd Agreement <u>does not meet eligibility</u>, do not report any wages within 2nd agreement</b>		
Employee works as a: -Cook 40 hrs/week -After-School Program \$300/month -Yearbook Advisor \$1200/year  <b>Report all wages and spread yearbook advisor earnings over time frame of the activity</b>		<i>1st Agreement:</i> -Cook 22.5 hrs/week  <b>1st Agreement meets eligibility. Report all wages within 1st agreement</b>		
<b>Other Examples of Scenario #2</b>		<i>2nd Agreement:</i> -Janitor 25 hrs/week  <b>2nd Agreement meets eligibility. Report all wages within 2nd agreement</b>		
-Bus Driver \$25/route -Staff Development/Training \$100 -Yearbook Advisor \$1200/year -After School Program \$300/month -Substitute teaching \$150 daily -Coaching <u>without</u> signed, written agreement -Special Project \$600 earned over 3 months		<i>Additional duties <u>not listed in either agreement</u>:</i> Bus driving at \$30/route  <b>Additional duties <u>do not meet eligibility</u>. Do not report any additional duties</b>		
		<i>1st Agreement (does not meet 20/20 rule):</i> -Janitor 15 hrs/week  <b>1st Agreement <u>does not meet eligibility</u>. Do not report any wages w/in 1st agreement</b>		
		<i>2nd Agreement (does not meet 20/20 rule):</i> -Cook 15 hrs/week  <b>2nd Agreement <u>does not meet eligibility</u>. Do not report any wages w/in 2nd agreement</b>		