

STATE OF CONNECTICUT TEACHERS' RETIREMENT BOARD 21 GRAND STREET HARTFORD, CT 06106-1500

Toll-Free 1-800-504-1102 (860) 241-8429 Fax (860) 525-6018 www.ct.gov/trb

May 5, 2005

TO: All School Business Officials and Transmittal Processors

This is a reminder regarding the treatment of longevity that is earned in or related to the current school year but is paid to the member subsequent to the end of the school year.

These amounts should be reported to the TRB on a transmittal during the current school year, even if the payment to the member will be made subsequent to the end of the school year. In addition, mandatory TRB contributions for these payments should be deducted from the member's salary during the current year and remitted to TRB as part of the current year's remittance, no later than the remittance for June of the current year.

Please let me know if you have questions.

Louis Laccavole Fiscal Administrative Supervisor