



STATE OF CONNECTICUT
TEACHERS' RETIREMENT BOARD
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"An Affirmative Action/Equal Opportunity Employer"
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TO: Superintendents

The purpose of this is to 1) define the Teachers' Retirement Board's (TRB) eligibility criteria for mandatory membership; 2) address the pensionability of salary differentials, and 3) address the eligibility of salary and service for mentoring activities.

TRB requires active members to meet all of the following requirements:

- 1 - occupies a position that requires certification by the State Department of Education;
- 2 - holds the required certificate or permit issued by the State Department of Education for the position in which they are employed (members of the state Board of Education or the Board of Higher Education, or any of its constituent units, are exempt from certification requirements);
- 3 - employed (hired and paid) by the Board of Education;
- 4 - works an average of at least one-half time.

A salary differential is a pensionable amount paid to a member, either via payroll or lump sum, in addition to the contracted salary. A salary differential may be for: 1) work performed in a secondary TRB-eligible role in addition to the member's primary job; a common example is a classroom teacher who also serves as a department head; 2) additional days worked beyond the end of or prior to the start of the school year by members (guidance counselors, school psychologists, and school social workers) who are authorized by state statute to earn such additional pensionable salary; 3) work performed outside of the school year where such work is an extension of the member's primary job and can only be performed outside of the school year (for example, a teacher in a vocational-agricultural program whose job responsibilities include the care and feeding of plants or animals during the summer months). Salary differentials are distinct from stipends, which are not pensionable because they are paid for activities which do not meet the abovementioned requirements for TRB membership.

Mentoring activity and the related compensation (which may be either a part of the member's annual contract salary or a salary differential) is eligible service and pensionable compensation beginning with the 2007-08 school year. Mandatory TRB contributions should be submitted for the 2008-09 school year. As with all other items, TRB will issue bills or refunds directly to members for adjustments to prior school years' activities. Boards of Education should provide TRB with the necessary information

(member's name, amount and nature of adjustment) for amounts that either were not reported for the 2007-08 school year (in which case TRB will issue a bill) or for amounts that were inappropriately reported for years prior to 2007-08 (for which TRB will issue a refund).

Let me know if you have questions.

Louis Laccavole
Fiscal Administrative Supervisor

C: Business Managers