

# TEACHERS' RETIREMENT SYSTEM



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**Date:** April 2, 2025  
**To:** All employers reporting to the Teachers' Retirement System (TRS)  
**From:** Nolan Brilz, Accounting and Fiscal Manager, Teachers' Retirement System  
**RE:** Important reporting reminders for TRS Employers

## 1. Submit your June 2025 report to TRS by Tuesday, July 15.

Monthly TRS wage and contribution reports must be submitted to TRS each month by the 15th of the following month. **TRS must receive your June 2025 report no later than July 15, 2025** to close out the fiscal year and determine your organization's net pension liability.

- If you will pay no wages to TRS members in June, submit a "\$0 contribution" report to confirm your reporting is complete for the year. Simple instructions for \$0 contribution reports can be found in the Wage and Contribution Reporting System's online manual.

## 2. The TRS Wage and Contribution Reporting System requires actual hours (not days) of service for employees who do not work under part-time or full-time contracts.

TRS has observed many instances in which an employer reports a single hour of service at a relatively high rate of pay, indicating it may be a daily rate. TRS service is based on hours reported, with 7 hours constituting a full day. If uncorrected, reporting 1 hour for a day's work would harm the member by crediting them with far less service than they actually provided.

- *Example:* A substitute teacher who is already a TRS member worked a single day in April and was paid \$150.00. The employer must enter **7 hours** for this employee in their April report.

## 3. Who must be reported to TRS as a "non-contributing" employee?

If you employ a **substitute teacher or part-time teachers' aide/paraprofessional** who is not already a member of TRS and who elects (via Form 106) to defer membership in TRS, you **must** report their hours and wages as a noncontributing employee so TRS can track those hours and notify you if they reach or exceed the threshold for mandatory membership (210 hours / 30 days in a single fiscal year).

- Detailed guidance was distributed by email on January 31, 2025. You can access it here: <https://trs.mt.gov/employers/ER-comms-archive>
- **Do not** provide TRS Form 106 to coaches and other short-term employees who are paid a fixed amount. They are not permitted to make an elective membership deferral.

## 4. Employer and employee contribution rates are not changing for FY 2026.

Contribution rates in effect for FY 2024 and FY 2025 will continue for FY 2026.

*Questions about this memo? Call Nolan Brilz at (406) 444-3679 or Christian Ward at (406) 444-3323.*