



Montana Teachers' Retirement System

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Follow-up Bulletin

Clarifying Extra Duty Service Reportable to TRS

TRS Employers:

On May 7, 2025, TRS distributed a **2025 Legislative Changes** bulletin by email and regular mail. As described in that bulletin, the definition of **extra duty service** (§19-20-101(14), MCA) has been amended effective July 1, 2025, making some *non-educational* duties reportable to TRS when performed by a teacher, teacher's aide, paraprofessional, or administrator for the purposes of student supervision during school functions. Examples include but are not necessarily limited to lunch duty, playground duty, crossing guard duty, study hall monitor, and concessions stand advisor/supervisor.

The intent of this legislative change is to ensure existing TRS members receive full service and salary credit for non-educational extra duties involving student supervision. In most cases, those wages were not being reported to any retirement system.

However, we have learned that part-time paraprofessionals in some school districts have been allowed to "opt in" to PERS for duties performed in a non-educational services capacity. The executive directors of PERS and TRS have discussed this matter and have agreed that:

- Individuals employed prior to July 1, 2025, who elected to participate in PERS for the types of duties described above should continue to have those wages reported to PERS for as long as they remain employed with the district.
- Any employee hired on or after July 1, 2025, who is *not* a mandatory participant of TRS and who opts in to PERS for these non-educational duties should continue to have those wages reported to PERS, even if subsequently the employee becomes a TRS member due to additional employment in a TRS-reportable position.
- Beginning July 1, 2025, existing and future teachers, teacher's aides, paraprofessionals, or administrators who had *not* previously opted in to PERS for non-educational extra duties involving student supervision must have all wages reported to TRS.

If you have further questions about this clarification, please contact Nolan Brilz,
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