



## TRS End-of-Year Reminders

The deadline for June 2026 wage and contribution reports is **WEDNESDAY, JULY 15**

Please submit your June report no later than July 15 so that TRS may close out fiscal year 2026.

- Late reports prevent TRS from posting all member contributions and service in a timely manner. They also can delay or skew the results of GASB 68 reports showing each employer's net pension liability.
- If you have no actual wages to report for June, submit a \$0 Contribution report to TRS by July 15. The online manual within the TRS Wage and Contribution Reporting System explains how to do it.

## Sick and annual leave payouts generally are not reportable to TRS as wages

Payouts of sick and annual leave to employees are not reportable to TRS as wages unless the employee is a TRS working retiree.

## When to report termination pay for members retiring with TRS

When a member has elected to include termination pay in the calculation of their TRS retirement benefit, you must submit [TRS Form 113 Termination Pay](#), along with a *printout of the Term Pay Calculator*, at least one week before you submit the monthly report that includes it. Otherwise, you will get an error in the TRS Wage & Contribution Reporting System.

- The required sequence of steps is explained in this handy [Termination Pay flowchart](#).
- The TRS [Fact Sheets webpage](#) has more resources about termination pay and retirement.

## TRS Fact Sheet: *Calculating and Reporting Extra Duty Service Credit*

"Extra duties" usually are performed by teachers in exchange for a stipend or other compensation, and we know it is not always easy to know how and when to report that compensation. The updated ["Calculating and Reporting Extra Duty Service Credit" fact sheet](#) walks you through the process. TRS also has created a calculator tool, which you can request from TRS Accounting Manager Nolan Brilz.

- Some non-educational extra duties are reportable to TRS *when performed by a teacher, teacher's aide, paraprofessional, or administrator for student supervision*. This information has been incorporated into the fact sheet linked above.

## Requirement to report hours and wages for "non-contributing" substitutes and PT aides/paras

TRS has implemented a mechanism for tracking hours (*not* days) and wages for substitute teachers and part-time aides/paras who elect to defer membership in TRS until they have worked 210 or more hours in a single fiscal year.

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- Eligible employees must fill out [TRS Form 106](#) to make an irrevocable membership election.

## TRS “New Hire” procedure

Be sure to follow the TRS New Hire procedure, available on the [Forms webpage](#) (Employer Forms section). It explains how to identify whether a new employee is already a member of TRS.

## Independent Contractor webpage

TRS requirements for establishing independent contractor status changed in July 2024. Be sure to refer to the [“Establishing Independent Contractor Status with TRS” fact sheet](#) for more information.

## Employer contribution rates are not changing for FY 2027

These are the current rates:

School districts, education cooperatives, counties, community colleges	
Active TRS members	9.47% of earned compensation
TRS working retirees	11.85% of earned compensation

Montana University System and state agencies	
Active TRS members and TRS working retirees	11.85% of earned compensation

- The Member (employee) contribution rate also is unchanged at 8.15%.
- Current rates can be viewed anytime on the TRS website.

## Employer Frequently Asked Questions

TRS has published a new FAQ on the [Employer Training Resources webpage](#). This FAQ covers common questions about TRS Employer Monthly Reporting.

## ID.me

TRS has implemented ID.me for MyTRS login. This update enhances member security and provides next-generation digital identity verification. If your employees have questions about ID.me, direct them to the [TRS ID.me webpage](#) or have them reach out to TRS.

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If you have questions about this memo, please contact one of these staff members:

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