

North Dakota Teachers Retirement

The North Dakota Teachers Retirement Report option in the School Accounting System is used to generate the TFFR report that is submitted to the North Dakota Retirement Office. To access the North Dakota Teachers Retirement Report option, select the **Government Reporting** menu from the Payroll screen, and then **North Dakota Teachers Retirement Report**.

The North Dakota Retirement Office website states, “Salary needs to be reported when earned and not when paid. Members contracted over 9 months, but paid over 10, 11, or 12 months, must be expensed out on the June report which is due July 15.” To accommodate the reporting requirements for the North Dakota Retirement Office for those 9-month employees paid over 10, 11, or 12 months, complete one of the following within the School Accounting System:

Option 1: Pay the June wages as normal during the Regular payroll in June, and then expense the unpaid July and August wages earned this year in June using Method 2 on the Payroll End of Fiscal Year Checklist (the checks for the July and August wages will not be written until the Regular payrolls in July and August). When generating the North Dakota Teachers Retirement Report, utilize the Subtract Expensed, Include Expensed, and Include Last Date Worked and Hours fields on the Report Options screen during the appropriate month(s). See **Diagram A**.

Option 2: Pay the June wages, along with the July and August wages earned this year, in June using Method 1 or 3 on the Payroll End of Fiscal Year Checklist (the checks for the June, July, and August wages will all be written in June). When generating the North Dakota Teachers Retirement Report, only the Include Last Date Worked and Hours field on the Report Options screen will be used during the appropriate month, while the Subtract Expensed and Include Expensed fields will not be utilized.

Important Note: The North Dakota Retirement Office wants the check to match the retirement report. If doing Option 1 (above) to expense the contracts in June, the payables must be edited when doing the June, July, and August payrolls in order for the retirement check to print for the correct amount; so if there are not issues with any other items involved with using Option 2 (above), then Option 2 may be the easiest one to do.

Tip: If desired, to determine the total payroll liability for the remaining contract balances and entries in selected batches of pay period entries, complete a payroll purchase order calculation. For more information, refer to the “Payroll Purchase Order” topic in the Help File.

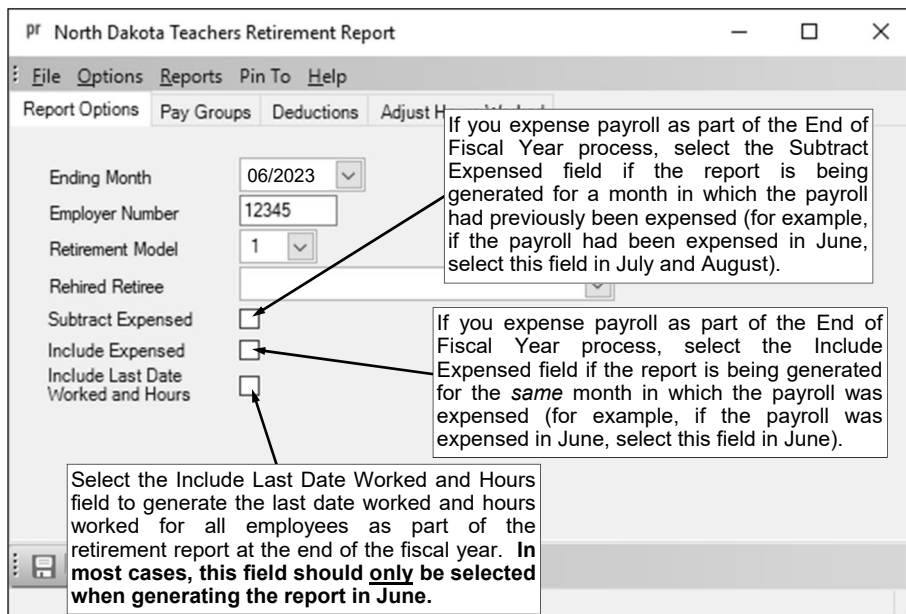


Diagram A

Frequently Asked Questions:

- Q. I am planning to expense the unpaid wages earned this fiscal year; what months should be expensed?**
- A. Only expense the unpaid July and August wages earned this year in June. The June wages should be paid as normal in the Regular payroll in June. (**Note:** If June wages are also expensed, there will be issues generating the North Dakota Teachers Retirement Report and other payroll fiscal year reports.)
- Q. Is my only option to expense the unpaid July and August wages earned this year?**
- A. No. The unpaid July and August wages earned this year can be paid in June instead of expensing, if desired. Complete Method 1 or 3 on the Payroll End of Fiscal Year Checklist to pay the June, July, and August wages in June.
- Q. I would like to see what my total payroll liability is as of May; can I complete the Expense Payroll option in May?**
- A. No, the Expense Payroll option should be completed in June after completing the June regular payroll, in order to avoid issues generating the North Dakota Teachers Retirement Report and other payroll fiscal year reports; however, to determine the total payroll liability in May, complete a payroll purchase order calculation instead.
- Q. Can I complete Method 1 or 3 on the Payroll End of Fiscal Year Checklist in May?**
- A. Yes, Method 1 or 3 on the Payroll End of Fiscal Year Checklist can be completed in May instead of June, if desired, in order to pay the May, June, July, and August wages in May for your 9-month employees who are paid over 10, 11, or 12 months.
- Q. When should I select the Subtract Expensed field when generating the North Dakota Teachers Retirement Report?**
- A. If you expensed the July and August wages as part of the end of fiscal year process AND you are generating the North Dakota Teachers Retirement Report for a month in which the payroll had previously been expensed, select the Subtract Expensed field on the Report Options screen. For example, if the July and August wages had been expensed in June, select the Subtract Expensed field in July and August.
- Q. When should I select the Include Expensed field when generating the North Dakota Teachers Retirement Report?**
- A. If you expensed the July and August wages as part of the end of fiscal year process AND you are generating the North Dakota Teachers Retirement Report for the *same* month in which the payroll was expensed, select the Include Expensed field on the Report Options screen. For example, if the July and August wages had been expensed in June, select the Include Expensed field in June.
- Q. When should I select the Include Last Date Worked and Hours field when generating the North Dakota Teachers Retirement Report?**
- A. In most cases, the Include Last Date Worked and Hours field should only be selected when generating the report in June.