



CT TEACHERS' RETIREMENT BOARD

165 CAPITOL AVENUE HARTFORD, CT 06106-1673
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"An Affirmative Action/Equal Opportunity Employer"
www.ct.gov/trb

To: Business Managers
CC: Superintendents, Transmittal Processors, and Human Resources
From: Loc Pho, Fiscal Administrative Manager
Date: August 12, 2020
Subject: TRB Maximum Pensionable Salary and Maximum Voluntary Contribution

Maximum Pensionable Salary:

The Internal Revenue Code section 401(a)(17) maximum pensionable salary limit for the 2020-21 school year is **\$285,000** for individuals who became TRB member on or after January 1, 1993 and **\$425,000** for individuals who became TRB members prior to that date.

Connecticut statues mandate active membership in our system for individuals who meet our membership requirements; TRB membership is in lieu of participation in social security. Individuals may not decline to participate in our system if they meet the membership requirements. Conversely, individuals who do not meet our membership requirements are prohibited from active membership.

The eligibility requirements for membership in TRB are; Work an average of half-time or greater, work in a position which requires certification by the Connecticut Department of Education (higher education is exempt from this requirement), hold appropriate certification and employed on the first working day of the month. TRB membership is determined monthly on the first working day of the month and may change from one month to the next based on changes in the individual's status with respect to the membership requirements.

Maximum Voluntary Contribution:

After tax contributions withheld from salary are subject to the Internal Revenue Service 415 limits. The maximum voluntary contribution for the 2020-21 school year is **\$57,000**.

Please let me know if you have questions or need additional information. You may also refer to the Administrative Procedures Manual on our website (<https://portal.ct.gov/TRB>) for additional information.

- [Administrative Procedures Manual \(APM\)](#)
- [Board of Education Training Slides](#)

Please use the [Key Contact Form](#) to keep us informed of any change in personnel.

Sincerely,

Loc Pho
Fiscal Administrative Manager