



CT TEACHERS' RETIREMENT BOARD

165 CAPITOL AVENUE HARTFORD, CT 06106-1673
Toll Free 1 (800) 504-1102 Local (959) 867-6333 Fax (860) 241-9295
"An Affirmative Action/Equal Opportunity Employer"
www.ct.gov/trb

COVID-19: Information on Member Reporting, Leave of Absences & Credited Service

I. Reporting Active Teaching Members

- a. Members must be reported based on their employment status as of the first working day of each month
 - i. Members on paid leave as of the first working day are still reported to the CTRB
- b. Members who accept a reduction from a full-time position to a part-time position that is at least half-time (50% FTE) or greater are reported at the new reduced FTE
- c. Members who accept a position that is less than half-time are ineligible for CTRB membership and cannot be reported as active members
 - i. Please see options for item (d) in section IV. Current Leave of Absence (CLOA)

II. Paid Leave of Absence

- a. Paid leave can be for Vacation, Sick Days, Personal Days, FMLA, FFCRA or any other paid Leave of Absence
- b. Paid Leave on the first working day of each month is expected to be reported to the CTRB as active membership.
 - i. Full monthly salary and contributions are expected to be remitted to the CTRB.
 1. If full contributions are unable to be remitted, please contact the CTRB.
 2. If contributions are unable to be made up during the current school year the member will be billed for the remaining underpaid amount with applicable interest.

III. Families First Coronavirus Response Act (FFCRA)

- a. FFCRA is considered a paid leave of absence for all members originally contracted at 50% FTE or greater
- b. Members who are on the active payroll are expected to be reported to the CTRB at their original full contracted salary regardless of being paid a reduced amount through the act
- c. Full contributions are expected to be remitted monthly while on the paid leave on the transmittal

IV. Current Leave of Absence (CLOA)

- a. A CTRB member is eligible to take a maximum of 10 months of an unpaid Current Leave of Absence throughout his or her career
- b. Unpaid leave starts in the month in which a member is on unpaid leave on the first working day of the month
- c. Members cannot actively work in a position between 50% and 99% FTE and supplement the remaining unpaid FTE through a CLOA

- d. Individuals accepting a teaching position at less than half time are ineligible for CTRB membership and can be reported through a CLOA based on the position at 100% FTE and full-time salary
 - i. The district cannot report the member or send contributions on the members behalf. The member must pay the CTRB directly as though they are on an approved leave.
- e. All CLOA are reported at the full-time salary, even if the member was in a position that was less than 100% FTE
- f. Members will be invoiced from CTRB for the monthly mandatory contributions (8.25%) of the full-time 100% FTE salary
- g. The salary used during a CLOA cannot be used in the highest 3 salaries when calculating a member's retirement benefit. The 100% FTE will be applied to the credit purchased under CLOA
- h. The member keeps the service credit purchased under a CLOA even if they do not return to a Connecticut public teaching position after the leave.
- i. The CTRB can process CLOA forms received up to 5 business days before the last business day of the month of unpaid leave. We strongly encourage all submissions to be sent before the start of the unpaid leave. This is done by providing an email address for the member to receive a CLOA bill electronically.
- j. Members who return to teaching before the end of the requested leave are to be reported based on the first working day rule
 - i. CLOA service will be credited based on the payments on hand
 - ii. Excess contributions will be returned to the member by the CTRB

IV. Previous Leave of Absence (PLOA)

- a. Allows members to purchase a formal leave of absence that was not purchased as a current leave of absence or the excess over ten months of a previous current leave of absence
- b. Members who were actively working in a position between 50% and 99% FTE cannot supplement the remaining unpaid FTE through a CLOA
- c. All PLOA purchases are 100% FTE credit, even if the member was in a position that was less than 100% FTE
- d. The approved leave must have been for a leave in a position of 50% or greater
- e. Member may purchase 10 months (one school year) of previous leave for every 5 years of active full-time service.
 - i. Service at less than 100% FTE cannot be used in determining length of eligible previous leave to be purchased
- f. No more than 30 consecutive school months (3 years) of previous leave can be purchased
- g. A member must return to service for a full school year in a position at 50% FTE or greater
 - i. Employment must be for a defined school year period of September to June and cannot be a combination of service spanning multiple school years
- h. The salary figure used to calculate a PLOA cannot be used in the highest 3 salaries when calculating a member's retirement benefit

COVID-19: Information on Member Reporting, Leave of Absences & Credited Service – FAQ

Q: Does the use of paid leave by an active teacher through the Families First Coronavirus Response Act impact the teacher's retirement or how the district reports and sends contributions to the CTRB?

A: No, any member on a paid leave is to be reported to the CTRB with full contracted salary and contributions as though they were teaching, provided the paid leave falls on the first working day of the reportable month. This is true for teachers using sick pay and/or paid sick or paid expanded family and medical leave at the two-thirds rate of the employee's regular pay rate.

Q: Does the member have the choice to have the district contribute on their behalf for a paid leave?

A: No, any paid leave to the employee through FFCRA paid at the two-thirds or full rate, employer paid sick leave, vacation time, personal days or administrative leave falls under mandatory reporting and must have contributions remitted and salary reported to the CTRB based on the first working day rule.

If the leave is unpaid the member must follow the CLOA or PLOA rules for the service to be awarded.

Q: A member is on a paid leave and the district forgot to add them to the CTRB transmittal. It is now the next month, how is it fixed?

A: Missing contributions will need to be added to the following month's submission. Email your CTRB representative with the information.

Q: An employee on a paid leave had errors in their salary and/or FTE that was reported to the CTRB. Consequentially, there were also incorrect contributions remitted on the employee's behalf. How do we correct the issue?

A: Please notify the CTRB. If in the same school year and the member was underreported and underpaid, please increase the next monthly transmittal and reporting by the amount the missing salary and contributions. If the member salary and contributions were overstated, please reduce the next month salary and contributions by the overage. If the contributions are unable to be adjusted in a one-month period or outside of the current school year, please contact the CTRB.

Q: A member has always worked part-time at 50% FTE and is considering taking an unpaid leave of absence. What options does the member have to ensure they are awarded CTRB membership credit?

A: In order to purchase the PLOA the service must have been for 100% FTE. Members who were not original contracted to be reported at 100% FTE are ineligible to purchase the previous leave. The only option would be for the member to purchase the leave as a current leave of absence. The form will need to list the full-time salary as if the member were working 100% FTE. The member must pay contributions on the full-time salary. The salary cannot be used in determining the CTRB pension benefit, but the 100% FTE will be included in determining the final retirement benefit.

Q: A member who was previously 100% FTE is now working at 50% FTE. Can the member use a CLOA or a PLOA to make up the difference and maintain a full-time FTE of 100%?

A: No, the FTE for a member is reported based on the contracted employment.

Q: A member who was previously 100% FTE is now working at 40% FTE. Can the member use a CLOA to contribute to the CTB?

A: Yes, since the member is working less than half-time, they are not an active member and therefore do not qualify for service credit on the 40% FTE position. The member can contribute for a CLOA based on the full-time salary and 100% FTE. The service can also be purchased as additional service credit at a later date based on the less than half-time employment service purchase regulations.

Q: A member worked two years at 100% FTE, took a yearlong unpaid leave of absence and then returned part time at 70% FTE for 17 school years. They would like to purchase the year of leave to retire with 20 years of service. Is this an option?

A: No, the member does not have at least 5 years of full-time service

Q: A member on a Current unpaid Leave forgot to notify the CTB of the leave. Notice was received in October for a leave that started in September. What options does the member have?

A: The member is subject to the PLOA guidelines and purchase options. If the member does not return to a full school year of service or have 5 years of full-time CT service, the leave cannot be purchase per the PLOA rules.

Q: A member previously taught in Connecticut and withdrew the service and contributions. Can they add this service back?

A: Yes, the member will need to complete a Prior CT Service form and will be billed for the withdrawn service and interest. Once purchased, this service is used in determining PLOA eligibility.

COVID-19: Information on Member Reporting, Leave of Absences & Credited Service – Flow Chart

