



STATE OF CONNECTICUT
TEACHERS' RETIREMENT BOARD
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March 25, 2009

TO: Superintendents

Thanks to all of you who responded with questions and comments to my 2/19/09 email regarding Superintendents' pensionable compensation. This is to clarify a few of the points in that email and to provide a few additional details.

The 2/19/09 email addressed Superintendents' pensionable compensation. The only reference in the email to other TRB members was with respect to merit pay. However, the items regarding Board-paid annuities and longevity are also applicable not only to Superintendents but also to all other TRB members.

A Superintendent's (or any other TRB member's) base salary may include the following components: cash compensation; longevity; doctoral payment; and an amount subject to an elective deferral or salary reduction program – an amount that's deferred via a legally binding salary reduction agreement. Each component must be an annual, recurring payment (e.g., expressed as an amount payable over a contract year or school year as opposed to a one-time or non-recurring payment), and also must be paid in installments, in order to be pensionable.

The reference in the 2/19/09 email to base salary being specifically and separately stated does not require that it be expressed as a single number, but rather that each component of it be specifically and separately stated and defined in the Base Salary section of the contract; a composite total amount of all the components may or may not be stated.

Let me know if you have questions or need additional information.

Louis Laccavole
Fiscal Administrative Supervisor

C: Board of Education Business Managers

Joseph J. Cirasuolo, Ed.D.
Executive Director
The Connecticut Association of Public School Superintendents