REPORTING REMINDER: June's Payroll Filing is Important

It is valuation time once again. We need to receive your June payroll filing no later than **July 15th** in order to submit timely information for our actuarial valuation.

If you anticipate a delay in reporting your June payroll data, please contact Employer Services as soon as possible. **Thank you!**

Phone: 1-800-451-9800 E-mail: employer@mainepers.org

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**HAPPY 4TH OF JULY!**

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For Participating Local District (PLD) Employers

If you are a PLD Consolidated Plan employer, both employee and employer contribution rates change beginning with your July 2014 payroll file. Here is a handy chart to help you determine what your new contribution rates are:

<table>
<thead>
<tr>
<th>PLD Regular Plans</th>
<th>EmployEE Rate</th>
<th>EmployER Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>AC</td>
<td>7.0%</td>
<td>7.8%</td>
</tr>
<tr>
<td>AN</td>
<td>7.0%</td>
<td>4.1%</td>
</tr>
<tr>
<td>BC</td>
<td>3.5%</td>
<td>4.7%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PLD Special Plans</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>#1C</td>
<td>7.0%</td>
<td>13.4%</td>
</tr>
<tr>
<td>#1N</td>
<td>7.0%</td>
<td>7.5%</td>
</tr>
<tr>
<td>#2C</td>
<td>7.0%</td>
<td>8.3%</td>
</tr>
<tr>
<td>#2N</td>
<td>7.0%</td>
<td>4.4%</td>
</tr>
<tr>
<td>#3C</td>
<td>8.5%</td>
<td>11.0%</td>
</tr>
<tr>
<td>#3N</td>
<td>8.5%</td>
<td>6.1%</td>
</tr>
<tr>
<td>#4C</td>
<td>8.0%</td>
<td>7.2%</td>
</tr>
<tr>
<td>#4N</td>
<td>8.0%</td>
<td>4.0%</td>
</tr>
</tbody>
</table>

All compensation reported to MainePERS on your July 2014 payroll file is subject to the new member and employer contribution rates. Please rely on your July Remittance Report to review and reconcile your calculated contribution amounts due. Remember, Employer Services is available to help answer your questions. We can be reached by e-mailing employer@mainepers.org or calling 1-800-451-9800.
WHEN YOUR EMPLOYEE RETIRES

Summer is the busiest time of year for processing retirements and we expect this summer to be no exception! Here is some information about the retirement process and your part in it.

**Employee:**
- Contact MainePERS to collect a retirement benefit.
- We encourage employees to request an estimate between 12 and 6 months before they plan to retire and to schedule an appointment for a retirement informational session with MainePERS.
- Complete and return a Service Retirement Application, and other associated forms, to MainePERS.
  - We recommend employees submit their retirement application 3 months before their retirement date.
  - Service Retirement Applications are on our website, www.mainepers.org: Forms, Retirement Benefits.

**Employer:**
By the beginning of the month in which your employee is retiring, we contact you by e-mail asking you to complete the following forms for all employees who have filed applications:
- Vacation and Sick Leave Reporting Form - This form provides us with information on your employee's final pay as well as unused vacation or sick time, if applicable. The information on this form helps us determine the exact benefit due your employee. Submit the completed Vacation/Sick Leave Form to us as soon as possible after the employee's termination date - but, never before.
- Teacher and PLD employers are asked to complete a Personnel Status Change Form.

You don’t have to wait for our e-mail. You can file these forms as soon as an employee has worked their last day. When your employee retires, you can find the required employer forms in Employer Self Service (ESS). Please contact MainePERS with questions by calling 1-800-451-9800 or e-mailing retirement.services@mainepers.org.

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**TEACHER EMPLOYERS:**
**MainePERS Needs Comprehensive Contracts**

Each year we ask you to provide us with copies of all collectively-bargained agreements and master contracts for teacher members. This information allows MainePERS to accurately calculate benefits and answer members' questions about their benefits. This is especially important if you have employees who are retiring.

*Comprehensive Contracts* = group salary agreements, schedules of benefits and one-time special agreements

*Teacher Members* = teachers, superintendents, administrators, education technicians II and III, nurses and some secretaries

Send copies of your school's current agreements to:
E-mail: teacher@mainepers.org OR Mail: MainePERS, PO Box 349, Augusta, ME 04332-0349

Questions? Contact us any weekday between 8:00 a.m. and 5:00 p.m. at 512-3100 or 1-800-451-9800.

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**RETIREE RETURNED TO WORK LAW**

Beginning August 1, 2014, the rules for Teacher and State Employee Retirees who have reached their normal retirement age and return to work in a MainePERS-covered position with the "same" employer will change. The change impacts those who return as "classroom-based" employees. These retirees may:

- Be employed by an individual school administrative unit for no more than 5 one-year contracts, and
- Return to service at the same school administrative unit for a maximum of 10 years:
  - 5 years under one-year contracts with compensation set at 100% and
  - 5 years with compensation set at 75%