Teachers who work either for the Jay School Department, or MSAD #31 are now participating in the MainePERS deferred compensation plan. Other school departments affiliated with a Participating Local District are considering the plan for their public school teachers. The MaineSTART 457 Plan is a simple, low-cost, tax-deferred plan that compliments your employee’s traditional MainePERS defined benefit plan.

As an employer you will appreciate the administrative ease of the plan. We are available to talk with you about MaineSTART and how it compares to 403(b) plan(s) now available to your Teachers.

For more information about MaineSTART, contact Stephanie Fecteau, DC Plan Administrator at Stephanie.Fecteau@mainepers.org.

PARTICIPATING LOCAL DISTRICT PILOT
DIRECT BILLING FOR RETIREE GROUP LIFE PREMIUMS

In January 2009, MainePERS will begin a pilot project with a small group of PLD employers to test direct billing for retiree GLI premiums. Employers participating in the project will no longer be required to report this information on the payroll reports that they submit to MainePERS. MainePERS will send a single invoice to each employer with details on covered retirees, level of coverage and premiums due. If successful, MainePERS plans to expand the employer GLI retiree-billing project to include PLDs currently filing paper reports followed by employers filing electronically.

MainePERS Group Life Insurance

Be sure to have all newly eligible employees complete the application for Group Life Insurance Coverage. Employees who do not want coverage should check the “I refuse all coverage.” box. Employees who do not submit an application when first eligible will need to file for Evidence of Insurability if they later wish to have coverage with MainePERS.

January 2009

Simplified Personnel Status Codes (PSC) take effect in January 2009. MainePERS no longer will accept the old codes. The new codes are:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>Full Time</td>
</tr>
<tr>
<td>12</td>
<td>Part Time</td>
</tr>
<tr>
<td>14</td>
<td>Seasonal Full Time</td>
</tr>
<tr>
<td>15</td>
<td>Seasonal Part Time</td>
</tr>
<tr>
<td>17</td>
<td>Project/Intermittent FT &amp; PT</td>
</tr>
<tr>
<td>52</td>
<td>Insurance Only - Retired</td>
</tr>
<tr>
<td>53</td>
<td>Retiree Return to Work</td>
</tr>
<tr>
<td>65</td>
<td>Insurance Only - Active</td>
</tr>
</tbody>
</table>

Contact Employer Services at Employer@mainepers.org or call 207-512-3200 for more information.
TEACHER REPORTING REMINDERS

Nationally Certified Teacher Stipends
Nationally Certified Teacher Stipends are earnable compensation. To report this stipend for contract teachers, increase the annual FTE (Full Time Equivalent) contract amount to reflect this additional money and report it with the member’s contract position code in the pay period that you make the payment.

Substitute Teachers and Other Optional Membership Groups
Substitute teachers who are members of the Retirement System may terminate their membership in the System. Additionally, substitute teachers may elect not to join the Retirement System when hired. Please refer to the September 2007 edition of the MainePERS Employer Update for more information. Have employees who elect not to join check the “I do not wish to join MainePERS...” box on the Membership Application and sign the form before you return it to the System.

Reporting Rates of Pay
In order to ensure that retirement service credit calculates accurately for the 2008/2009 school year employees, please remember:

• Use the Time Unit Code “C” to report Teacher members paid according to an Annual Contract. The payroll detail line must include an Annual Full-time Equivalent Contract (FTE) amount for the position.

• Use the Time Unit Code “D” to report Teacher members paid a Daily rate of pay. The payroll detail line must include a base Daily Rate of Pay and Number of Units of Days Paid during the reporting period.

• Use Time Unit Code “H” to report Teacher members paid an Hourly rate of pay. The payroll detail line must include a base Hourly Rate of Pay and Number of Units of Hours Paid during the reporting period.

• If an employee works in multiple job classifications and/or statuses, report the employee by each job classification and/or status.

Should you have questions, please contact your Employer Services Technician at 1-800-451-9800 for assistance.

VACATION AND SICK LEAVE REPORTING FORMS

When an employee files an application for retirement, MainePERS sends a Vacation and Sick Leave Reporting form to their employer. This form provides the System with information required to calculate the employee’s final retirement benefit. Instructions for completing this form are in the Forms section of our web site, www.mainepers.org, under Retirement Benefits.

Having all of the information about an employee’s final pay and leave accruals ensures that we accurately calculate the retirement benefit. Report any and all payments made to an employee for vacation or sick leave that was available, but that they did not use, prior to terminating employment. This includes amounts not subject to MainePERS withholding. Reporting this information allows MainePERS to determine we can grant additional service credit accordingly.

If you have questions contact Retirement Services at 207-512-3100 or 1-800-451-9800.