



# ATRF PENSION POINTS FOR EMPLOYERS



APRIL 2010

## GREAT JOB ON RETRO SALARY REPORTING!

*Congratulations to those employers who, as of April 14, have submitted retroactive salary adjustments to ATRF:*

Foothills School Division  
Ft. Vermillion School Division  
High Prairie School Division  
Peace River School Division  
Westwind School Division  
Grasslands Regional Division  
Wild Rose School Division  
Golden Hills School Division  
Grande Yellowhead Regional Division  
Clearview Regional Division  
Northern Gateway Regional Division  
Northwest Francophone Education  
East Central Francophone Education  
Greater North Central Francophone  
Greater Southern Public Francophone  
Pembina Hills Regional Division  
Prairie Land Regional Division  
Parkland School Division  
New Horizons Charter School  
Foundations for the Future  
Almadina Charter School  
Edmonton School District  
Medicine Hat School District  
Red Deer School District  
St. Albert Protestant School District  
Christ the Redeemer CS Regional Division  
Holy Family CSR Division  
St. Thomas Aquinas RCS Division  
Living Waters CR Division

### If You Haven't Submitted Retro Yet

The preferred method for submitting retroactive salary is through your payroll system. Please contact your payroll vendor to discuss how the retroactive salary changes are to be handled in their payroll software.

If your payroll software does not have the ability to report retro pay, [ATRF-CS has a Retro Utility function that can be used](#). The ATRF-CS Manual has information on how the Retro Utility function works. Your Helpdesk contact will provide you with additional instructions and can walk you through the process.

### Impact of Retroactive Adjustments

**Active teachers** – Once you report the retroactive salary adjustment and the corresponding contributions, active teachers will be able to see their revised salary and contributions in On-Line Services.

**Terminated teachers** – ATRF will process an additional refund to all teachers who terminated after September 2009, and who were affected by the retroactive salary adjustment.

**Retired teachers** – ATRF will recalculate the pension for all teachers who retired after September 2009, and who are affected by the retroactive salary adjustment.

### PENSION TIME AT ATRF

As you know, June is the busiest time of year for retirements. Your Payroll and Benefits staff may wish to direct retiring teachers to the ATRF website for:

- **“Starting Your Pension”** – an information kit which contains the application form and the statutory declaration form required for commencing the pension process.
- **“Steps to Retirement”**, a booklet that leads teachers through the retirement process from resignation to receiving their first pension cheque.



## *What do we need from you?*

### **Service and Salary Information**

Our normal procedure is to send a letter requesting year end salary records to be submitted for retiring teachers. We appreciate a ten day turn-around on these requests.

Only in urgent cases will we fax termination confirmation requests and ERTN requests. We request a 48 hour turn-around time for these urgent requests.

Please ensure that:

- a termination date is recorded on the ERTN, and
- the payout records reported on the ERTN are consistent with how the monthly report will be submitted.

### **Certification of Documents**

Teachers may also request employers to certify birth certificates and marriage certificates. These certificates must be signed in your capacity as Human Resource/Payroll Staff, and not as a Commissioner for Oaths. However, Spousal Statutory Declarations do have to be commissioned.

### **Purchase Information**

June retirements are also typically a time when teachers purchase leaves and substitute service. ATRF will require letters of confirmation for leave periods, and a breakdown of substitute days worked for periods prior to September 1, 1997.

## **CONTRIBUTION RATE INCREASE**

Effective September 2010 contribution rates for teachers will be:

- 9.04% up to YMPE, and
- 12.91% over YMPE;

the Government rate will be 10.10%.

ATRF will provide an updated rates file before September 2010 payroll.

## **DID YOU KNOW?**

### **Teachers Near "Retirement Age"**

If you are hiring teachers who are over age 55, ask if they are in receipt of a pension from ATRF or another pension plan. If they are receiving an ATRF pension, then do not deduct pension contributions. You can double check by asking your Helpdesk contact. If they are receiving a pension other than from ATRF, you must deduct and submit ATRF pension contributions.

Teachers who have taken a termination benefit near age 55 may consider themselves to be "retired", but they are not. If you hire them you must deduct ATRF contributions from their paycheque. Again, you can check with your Helpdesk contact.

### **Using Codes 52 and 53**

Special Code 52 (Pensioner Temporary) and 53 (Substitute and Pensioner) are used to calculate 0.6 After Pension Service.

The calculation base for each is different, and the codes cannot be used interchangeably.

**Code 52** calculates contract service based on pensionable salary paid over monthly rate X 12, thereby requiring a deferred payment for the July and August months (payout records).

**Code 53** calculates service based on days worked over 186 days in a school year. The combination of contractual service and substitute service is reported and used to calculate 0.6 After Pension Service.

## **CONTACT US**

Office hours: 8:30 am to 4:30 pm Monday to Friday

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