



MainePERS
PUBLIC EMPLOYEES RETIREMENT SYSTEM

MeASBO

MainePERS Teacher Plan

November 4, 2022



Presentation Overview

- Membership Eligibility – Teacher Plan
 - Mandatory
 - Optional
 - Situational
- Earnable Compensation
 - Common Earnable
 - Common Not Earnable
 - Stipends
- Vacation Sick Leave
 - Paid Days
 - Unpaid Days
 - Reporting

Teacher Plan Membership Eligibility

Mandatory Membership – Teacher Plan

Membership is mandatory if:

- DOE requires certification and appropriate certification is held
- or
- Principal function of introduction new learning to students
- or
- Grandparented from 1988/1989

Optional Membership – Teacher Plan

- Substitutes are the only Teacher Plan position with optional membership
- One-time election and applies to all future employment with the same employer
- Election can impact employees under the Participating Local District (PLD) plan if your district offers optional membership

Situational Membership - Coaching

- Members with a “basis” are required to contribute on their coaching position.
- Basis means they are currently, or have previously, worked in a MainePERS Teacher/State plan covered position and their funds remain on account.
- Basis can be established with another employer
- Coaches without a basis may not contribute.

Situational Membership – Adult Ed

- Members with a “basis” for membership are required to contribute on their Adult Ed Teaching position.
- A member without basis is still be required to contribute if their course content requires them to be certified. Ex. GED/HiSet courses for credit.
- An adult ed teacher who has no basis, and is teaching a course for which certification is not eligible for Teacher plan membership.

PLD Plan Membership

- Each school district that participates sets their own membership rules
- Teacher plan membership eligibility must be evaluated before PLD plan membership
- PLD plan membership may be set as either mandatory or optional depending on the district

PLD Plan Open Enrollment

- New law allows PLD plan employers to provide an open enrollment period each September
 - Member who initially declines has up to five year to later join
 - If they join under open enrollment then participate on an after tax basis



Earnable Compensation

Earnable Compensation

- Regular wages/Contract Salary
- Workers' compensation payments
- Retroactive payments
- Longevity – paid ongoing
- Overtime pay
- Shift Differential
- Tax Sheltered Annuities - except if payment is in lieu of benefits or based on conditions other than employment

Not Earnable Compensation

- Payments for expense reimbursements
- Allowances for phone, vehicle, technology, meal, etc
- Payments from a sick leave bank or from accruals donated to a member by other employees
- Bonus payments including recruitment or retention
- Cash paid in lieu of benefits
- Vacation and/or sick leave cash-ins that are paid before retirement

Stipends

- Coaching – including co-curricular non athletic
- Department heads / Team leads
- Curriculum work
- Certification work
- Natural Extensions
- Contact Retirement Services for a determination



Vacation and Sick Leave

Vacation and Sick Leave Pay Outs

- Employer pay outs under contract / employment agreements
- Up to 30 days at the per diem rate of lump-sum pay out included in calculation of the AFC
- Age 60 plan only
- Age 60 plan – 10 or more years of service credit in the system by June 30, 1993

Vacation and Sick Leave Unpaid

- Service credit granted for up to 90 days
- Pro rated if fewer than 90 days
- All age plans 60/62/65

Vacation Sick Leave PLD Plan

- Not determined by Age plan like Teacher
- 20 + years in the PLD Consolidated Plan allows for both
 - 30 paid days earnable compensation
 - 90 unused/unpaid days service credit

Reporting Vacation Sick Leave



P.O. Box 349
Augusta, ME 04332-0349
Telephone: (207) 512-3100
Toll-free: 1-800-451-9800 T
Fax: (207) 512-3101
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VACATION AND SICK LEAVE REPORTING FORM

Employee Name:
(Prefix) (First) (MI) (Last) (Suffix)

Social Security Number: Date of Birth:
(mm) (dd) (yyyy)

Employer Location Code: Employer Location Name:

Final Pay Information

Date of last paycheck:
(mm) (dd) (yyyy)

Regular Earnings: \$

Vacation Pay: \$

Sick Leave Pay: \$

Other Pay \$

Other Pay \$

Total Final Pay Reported to MainePERS: \$

Vacation or Sick Leave payment,
in excess of 30 days, which is not
reported on the payroll filing report.

\$

Accrued Leave Information

Total accrued vacation before any payment: # hours or # days

Total accrued sick leave before any payment: # hours or # days

Teacher Member Information (complete this section for Teacher members only)

How many days per year are prescribed for the position held by this employee?

If this employee is paid hourly, how many hours per day does this employee work?

Q&A

Thank you for attending today's session!

If you have additional questions, please contact us.

Telephone: 207-512-3100

Toll free: 800-451-9800

Maine Relay: 711

www.maineopers.org

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