

Title 154
procedural rules.

MR/cw

~~WEST VIRGINIA ADMINISTRATIVE RULES~~

TEACHERS RETIREMENT BOARD

Chapter 18-7A
Series VIII 8

T.Ae: Records + Reports

Section ~~1~~² Records and Reports

1.01. Maintenance Allowances - The annual value of "allowances from employers for maintenance of members" shall not exceed 20% of annual salary and shall be limited to rent, utilities and housekeeping as determined by the member's employer.

- (a) Member contributions shall be required for all years during which such allowances were granted. Any prior years for which allowances were received and no contributions were made shall be subject to back contributions plus interest at six (6%) percent from the end of the school year during which allowances were earned to the date back contributions are actually paid.
- (b) Beginning July 1, 1978, all maintenance allowances must be declared by said member and contributions shall be made annually. Members claiming such allowances shall notify the Retirement Board, in writing, of their participation and such values be reviewed by and accepted by the Board.
- (c) Maintenance allowance credits shall not be allowed retroactively to any former member currently receiving retirement benefits from the system.
- (d) Effective July 1, 1980, any member who has not previously declared maintenance allowances shall not be eligible to do so.

1.02. Collection of Members Contributions - Each employer shall be held

accountable for the sum composing the contributions made by its member employees. (18-7A-15)

- (a) At the end of each month of each fiscal year, employers of members shall remit to the Retirement Board the respective amount deducted, according to law, from each individual member's salary for that particular month. At the end of each fiscal year or immediately thereafter, employers of members shall certify, in duplicate, the names of all those members of the Retirement System and the respective amount deducted according to the law from each individual member's salary for the preceding year.
- (b) The Annual Report shall hereinafter be referred to as the Annual ED Report.
- (c) The Teachers Retirement Board will generate the ED-Report, for each employer, based on the ED-Report data submitted for the prior year.
- (d) Two (2) copies will be sent to each employer: (A) Copy 1 is to be returned to the Board prior to September 1; (B) Copy 2 is to be retained by the employer.
- (e) Employers shall submit their Annual ED-Report on forms provided by the Board.
- (f) Annual ED-Reports shall contain the following minimum information:
 - (i) Name of member - subject to change when (as) necessary...
 - (ii) Social Security Number - main identifier...
 - (iii) Paid days - Year-to-date number of days member received pay...
 - (iv) Contract months - number of months member contracted

to work...

- (v) Salary - Year-to-date Total salary earned...
- (vi) Contributions - Year-todate - Total withheld...
- (vii) Status -
 - (1) Leave blank when there is no change.
 - (2) If no longer employed, enter applicable date employee died, retired, transferred or resigned.
- (g) New Employees: Employers shall list all new employees on the extra pages to be provided at end of the report.
- (h) The Executive Secretary of the Board shall keep a log and issue receipts for all contribution checks received monthly from each employer. "Whenever any county board of education shall fail to make timely remittance of the member contributions deducted as provided in this section, the Board of school finance shall, upon request of the retirement board, deduct from the next allotment of state aid for schools made to such county board, and shall transfer to the retirement board, the amount so in default." (18-7A-15)
- (i) The Retirement Board shall, upon receipt of each Annual ED-Report, credit each individual member with the amount deducted after said contributions have been deposited with the State Treasurer on its requisition and the ED-Report has received proper certification in the Retirement Board Office. Such certified ED-Reports shall then become a permanent record of the Teachers Retirement Board.
- (j) Employers shall deduct all contributions due for those members

who are retiring or withdrawing at the end of each fiscal year, whose salaries are pro-rated on a twelve (12) month basis. All contributions for July and August are to be collected, reported and forwarded to the Board's Office by June 30 deadline of each fiscal year.

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1.03. Responsibilities of Boards and Administrators - All boards of education, through the office of the secretary of the board, shall assist all applicants for retirement allowances to collect from their county offices and other sources the information needed and necessary to applications. Minutes of boards of education, audits of state tax commissioner sheriff's settlements, cancelled checks, and other records approved by the retirement board shall be used by secretaries as basis in determining prior service credits and salaries.

- (a) Educational directors, newspaper files, endorsement of secretaries on certificates, affidavits from patrons and citizens, and such other data as may from time to time be approved by the Board, may be submitted to the Board to establish years of experience for which data mentioned in paragraph (1) are unavailable and to confirm uncertain information that is available. The retirement board shall be the sole judge of evidence submitted as basis for establishing experience.
- (b) Employers shall report immediately to the executive secretary of the retirement board re-employment of any person receiving monthly benefits from the board.

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1.04. Proof of Date of Birth of Member and Beneficiary Named at Retirement: Proof for Beneficiary required only for Options C and D - Birth date may be proved by satisfying conditions outlined in either (i) or (ii) below:

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(i) Filing of a birth certificate or certified copy of same.



(ii) Filing any two of the following, or certified copy of same: Numbers (3) thru (13) must have been in existence for at least ten (10) years at the time they are offered as proof.

- 1) Affidavit of older relative or other person who knew of the birth at the time of its occurrence, and is acquainted with the necessary facts.
- 2) Certificate of doctor who attended the birth or official of hospital where birth occurred.
- 3) Record in the family Bible or other family record book.
- 4) Baptismal records or cradle roll - obtained from the priest or minister of the church in which the applicant was baptized.
- 5) Hospital case records signed by the proper hospital authority giving age, place of birth, and parentage.
- 6) School record - age, birthplace, and parentage if given on entering school or obtaining employment.
- 7) Published histories or books of family genealogy may be shown and certified in the same way as a Bible.
- 8) Life insurance policies.
- 9) Record of voter's registration in West Virginia.
- 10) Driver's license issued by the State of West Virginia.
- 11) Marriage license of member.
- 12) Passport issued by the United States.

-13) Documents from the armed forces of the United States.

1.05. Receipts of Contributions from Employers - Each employer shall remit to the Teachers Retirement Board contributions withheld from employees at the end of each month. If by the 10th day of the following month said contributions have not been received, then the financial officer of the Teachers Retirement Board shall so advise the employer of the nonreceipt of contributions due. "Whenever any county board of education shall fail to make timely remittance of the member contributions deducted as provided in this section, the Board of School Finance shall, upon request of the retirement board, deduct from the next allotment of state aid for schools made to such county board, and shall transfer to the retirement board, the amount so in default." (18-7A-15)

1.06. The Board - shall furnish to each member on an annual basis a statement showing at least, but not limited to, the name, number, years of service and accumulated contributions.

1.07. The member's I.D. number - shall be the Social Security Number.