

## 1.19 Retirement Contributions for Teacher Positions

- A. Contributions to the retirement system may be made only from compensation as determined by R.I. Gen. Laws §§ 16-16-1 and 36-8-1 and this regulation of the Employees' Retirement System of Rhode Island ("ERSRI").
- B. This regulation hereby references R.I. Gen. Laws §§ 16-16-1 and 36-8-1 for applicable definitions.
- C. The following types of payments are not subject to pension contributions:
  - 1. Payment received for coaching or other activities or duties extending beyond the school day or year;
  - 2. Payment received for extra days worked before or beyond the school year and not required by contract;
  - 3. Wages for a position that is less than ½ time;
  - 4. Except as otherwise enumerated in section E of this Part, stipends for temporary duties, extra duties, for participation in a program occurring before or after the school day or school year, or for participation in a program that is not active for the duration of the entire school year.
  - 5. Any extra or additional payments not specifically approved by the ERSRI in writing are not subject to pension contributions. Requests for approval of extra or additional payments should be forwarded in writing before the start of the school year to the Executive Director of ERSRI.
- D. If it is determined that contributions were made from payments listed in section C of this Part, such payments shall not be considered for final average salary. The contributions taken in error shall be returned to the member without interest.
- E. The following types of payments will be considered compensation by the ERSRI and are qualified payments to deduct retirement contributions:
  - 1. Payments for regular longevity or an approved incentive plan;
  - 2. Payments for teaching an extra class for at least 2 consecutive weeks;
  - 3. Payments for Teacher Mentor Coordinator plans;
  - 4. Payments for class overage for at least 2 consecutive weeks;
  - 5. Payments for regular department head or chair duties, or other comparable positions or duties;

6. Excluding members employed in a superintendent capacity, payments for additional days worked pursuant to the member's contract;
  7. Excluding members employed in a superintendent capacity, payments for additional positional requirements pursuant to the member's contract;
  8. Payments awarded to teachers based on their completion of National Board Certification for Teaching Standards;
- F. For purposes of this Part, additional wages paid, in order to be subject to pension contributions, must be contractual and available to all, i.e., not specific to an individual. Members must provide the ERSRI with a copy of the contract where such payments are documented.
- G. Any new positions created during the school year that are not clearly addressed by statute or ERSRI regulations or policy must be submitted to the ERSRI for review before the position will be eligible for retirement contributions.