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Benefit Fair coming to Bethel March 16-19

Fair also planned for Ketchikan on April 15-16

The next Benefit Fair will be held in Bethel this week, March 16-19, 2011, at the Gladys Jung Elementary School. Fair sessions will be held in the evenings March 16-18 and all day on Saturday, March 19. A detailed [fair schedule and seminar descriptions](#) are posted on our web site.

- [Bethel Fair Schedule](#)
- [Bethel Fair Seminar Descriptions](#)

A Benefit Fair will be held at the University of Alaska Southeast, Ketchikan campus on April 15-16. PERS and TRS members of all ages are invited to attend these fairs. There will be educational workshops to help employees plan now for their future retirement security. The fair will provide state employees covered under the AlaskaCare Employee Health Plan an opportunity to learn more about available benefits. There will also be sessions on *Optional Benefits* (formerly Supplemental Benefits) and the *Supplemental Annuity Plan*.



Watch for a complete schedule and seminar descriptions for the Ketchikan fair, to be posted on the Division web site in the



coming weeks.

PERS and TRS Employer Manuals now available

The PERS and TRS employer manuals are ready for distribution and available on our web site.

These manuals are intended as a resource guide to help employers with questions they may have about the retirement systems. The manuals cover both the PERS and TRS Defined Benefit plans and the Defined Contribution Retirement Plan, which was established on July 1, 2006, and address participation agreements, payment of contributions, member plan education, beneficiary designations and much more.



Each manual has been posted as a PDF on the Division web site.

- [PERS and TRS Employer Manuals](#)

To navigate to the Employer Manuals from the [Employer Services web page](#), click on the "Resources" drop-down menu > "Employer Manuals."

Superintendents are employees of a school district

About 11 years ago, the Division discovered that some retirees were attempting to market themselves to school districts across Alaska as independent contractors and to be rehired as superintendents. It became such an issue that the Division requested a clarification document on the position from the Internal Revenue Service (IRS).

On June 18, 2001, the IRS issued a legal memorandum clarifying the position of superintendent as an employee of the entity for which the person worked.



In writing the memorandum, the IRS took into consideration Department of Education and Teachers Retirement System (TRS) statutes, federal public law governing employer and employee relationships (IRS Publication 963, Chapter #4), and social security



definitions citing reference to code section 3121(b)(7) and section 218 of the Social Security Act.

In the finding, the IRS found that the school board exercised sufficient behavioral and financial controls that there was no way the position could be other than an employee of the school district.

Once this document was received, a copy was sent to all Alaska school districts participating in the TRS, putting all school districts on notice that there was no way to side step that this very important lead position is the employee of the school district.

The Division has become aware that some school districts are once again hiring superintendents and treating them as independent contractors. It does not matter if the position is called a superintendent, an executive director, or some other title, the person in the lead position of a school district is an employee of the school district for which the person works. If you have entered into such an agreement, please contact the Division immediately so arrangements can be made to correct your reporting.

If you would like a copy of the IRS Memorandum please contact [Kay Gouyton](#).

Alaska Retirement Management Board to meet in April

The next regular meeting of the Alaska Retirement Management Board (ARMB) will be April 28-29 in Anchorage at the Dena'Ina Convention Center in the Tubughnenq' Room. The public is invited to attend.

[An agenda will be available before the meeting here](#) where you may also view minutes from past ARMB meetings. For questions about the ARMB, contact the board liaison, [Judy Hall](#), in the Treasury Division, Department of Revenue.

PERS and TRS publications available online



The following PERS and TRS publications are available at the "[Publications](#)" link (under the "Resources" menu) on the [Division of Retirement and Benefits website](#):

PERS Publications

- [PERS Comprehensive Annual Financial Report](#)
- [Actuarial Valuation Reports](#)
- [Financial Statements](#)

TRS Publications

- [TRS Comprehensive Annual Financial Report](#)
- [Actuarial Valuation Reports](#)
- [Financial Statements](#)

To navigate to any Division reports, follow these steps:

1. Go to the Division's website at alaska.gov/drb
2. Under the "Resources" drop-down menu, click on "[Publications](#)"
3. Click on the appropriate system, plan or fund.
4. Select the report you want to view.

If you prefer a hard copy of these reports, please contact the Division of Retirement and Benefits at (907) 465-5711.

Updated Forms and Brochures

The following forms and brochures have been updated since the last newsletter. Please be sure to use only the updated forms. Printing from the [Forms & Brochures page](#) on the Division website will assure you always have the most current version.

Form No.	Description
	No forms/brochures have been updated since the last issue.

Who to Contact

[Contact the editor](#) with questions or suggestions about this newsletter. [Archives to 2008](#) are available.

[Audit Section](#) (907) 465-5707

[eReporting/Payroll Processing](#)

[Financial Education and Advice Services](#) (800) 232-0859

[Health and Optional Benefits Section](#) (907) 465-4460

[Retirement Counseling Services](#) (907) 465-4460

[Retirement Customer Service Center](#) (907) 465-4460

[HealthSmart \(formerly Wells Fargo TPA\)](#) (877) 517-6370

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