
Index

A

Accounting 6
Active member 26, 31, 73
Actuarial adjustment 46, 61, 68, 69, 73
Adjustment 34, 46, 49
Administration of TRS 3
After-retirement benefit increases 49
Age-based retirement 37
Alaska Native language 78
Alaska Retirement Management Board 3
Alaska State Pension Investment Board (ASPIB) 73
Annuitant 73
Automatic payroll deductions 26
Average base salary 39, 73, 74

B

Base salary 24, 25, 29, 32, 34, 39, 73, 74
Beneficiary 8, 18, 31, 32, 33, 35, 41, 46, 64, 74
Beneficiary Designation 18–19
Benefit attachments 6
Benefit increases 49
Benefits 1, 15, 19, 24–28, 31, 32, 33, 35, 37, 38, 48, 53–
57, 60, 61, 63, 64, 65, 70, 71, 75
calculation of 39
conditional service 46
death 31, 32, 33, 34, 35, 40, 43
disability 48, 49, 64
duplicate 47
medical 15, 53, 64
minimum 46
optional health and life plans 54
pension 32, 33, 37, 38, 40, 53, 64
public service 47
retiree medical 40

Benefits Section 6
Benefits start 45
BIA 24, 75, 78, 83
BIA (Bureau of Indian Affairs) service 37, 38
Board 74
Board of Regents 76
Bureau of Indian Affairs 74
Bureau of Indian Affairs (BIA) Service Credit 24

C

Calculation 73
Calculation of retirement benefits 23, 27, 39, 70
Call to active duty 25
Claim for prior military service 25
Claiming simultaneous PERS & TRS Service 26
Claim service 24, 26
 how to
Communication
 contact TRS 6
Compensation 39, 73, 74, 76
Concurrent service 13
Conditional service benefit 26, 47
Confidentiality of records 9
contingent beneficiary 18
Contributions 11–19, 37, 59, 73, 76
 employee 3, 22, 23, 25, 38
 employer 3, 15, 22, 23
Cost-of-living allowance (COLA) 7, 46, 49
Counseling services 5
Court-certified document 75
Credited service 75

D

Death
 nonoccupational 31
 occupational 32
Death benefits 1, 35
 retired/deferred vested 31
Deferred vested member 75

Definitions 73
Dental-Vision-Audio 54
Dependent child 76
Dependent children 33
Designating a minor child 19
Disability 7
Disability benefits 14, 29, 30, 31, 48, 49, 64
 dependent child 29
Disabled member 76
Division website 71
Divorce 63
DOE supervisors in TRS 76
Duplicate benefits 47

E

Early retirement 37, 39, 40, 67, 76
Eligibility for retirement 22, 23, 38
Eligible dependents 53
Employee contribution account 33
Employer 76
Employer contributions 75
Entry date 76
entry date 21
Establishing benefit entitlement 44

F

Factors
 early retirement 67
 indebtedness 70
 joint and survivor 68, 69
Final check 46
Former member 77
Former spouse 63
Full-time teacher 77

G

General information 3
Governmental pension offset 48

H

Health benefits 53
How to apply for benefits 44

I

Inactive member 75, 77, 78
Inactive teacher 77
Indebtedness 26, 31
 Interest on indebtedness
Indebtedness factors 70
Indebtedness payments 25, 27, 70
 actuarial indebtedness factors 26
Interest on indebtedness 15
Interest on member accounts 15, 22, 31, 38
Involuntary refunds 15

J

Joint and survivor 68
Joint and survivor options 32, 39, 40, 41, 42, 68
Judicial Retirement System (JRS) 59
Juneau office 8

L

Last survivor option 40
Leave without pay (LWOP) 13, 23, 33, 73
Legislative employees 61
Local, state, and federal taxes 64
Long-Term Care 54
Lump sum amount 33

M

Mandatory Contributions 14
Medical benefits 15, 40, 53, 64
Medical coverage at retirement 53
Member contribution account 77
Membership service 21, 22, 29, 31, 37, 38, 46, 47, 53, 77
Membership service credit 21
Membership tiers
 tiers 13

Military service 23, 25, 78
Minimum benefits 46
Minimum requirements for age-based retirement 37
Minor child 19
Monthly disability benefit 29
Monthly retirement benefits 27, 63
Monthly TRS benefits 64

N

No entitlement 63
Nonoccupational Death
 before retirement 31
Nonoccupational death 19
Nonpublic school 78
Nonvested member 78
 death benefits 31
Normal retirement 40, 78

O

Occupational death 19, 31, 32
Online
 benefits online 5
 retirement and benefits information 5
Optional health and life 55
Optional Retirement Program (University of Alaska) 59
Outside service 23, 79
Outside service credit 24

P

Part-time teacher 80
pension 21
Pension adjustments 7
Pension benefit calculation 39
Pension benefits 40, 45, 48, 53
 age based retirement 37
 service based retirement 37
 vesting 37
Pension effective date 45

Pension options
 early retirement 37, 40, 67
 joint and survivor 32, 41, 42, 43, 68
 supplemental 14, 32, 40, 41
Permanent disability 80
PERS 47
Personal services contracts 61
Plan administrator 3
Post Retirement Pension Adjustment (PRPA) 7, 46, 49, 81
Pre-retirement services 7
Prescribed rate of interest 80
Pretax dollars 28
primary beneficiary 18
Publication resources 71
Public Employees' Retirement System 26, 47, 80
Public school 81
Public service benefit 47
Purchase service credits 28

Q

Qualified Domestic Relations Order (QDRO) 15, 41, 42, 44, 81

R

Reemployment 26, 46, 59, 60, 61
Refund of contributions 14, 15, 17
Refund rights 43
Regulations 1
Reinstatement of refunded service 22
Release of information 9
Retired teacher 81
Retiree health benefits 53
Retiree Payroll Section
 payroll 7
Retirement 81
 early 40, 59
 normal 40, 59
 waiver option 59
Retirement benefit options 39
Retirement benefits 81

Retirement fund 81
Retirement Incentive Program 60
Retirement processing 8
Retirement requirements 47
Return to work 59
Rights of spouses and dependents 42

S

Sabbatical leave 13, 33, 39, 73
Sabbatical leave credit 22
Sample indebtedness factors 70
School year 82
Service
 BIA 23, 37, 38
 chart 21, 51
 credited 21, 37
 full-time 21, 37, 38, 55, 73, 76
 membership 21, 31, 37, 38, 47
 military 23
 outside 23
 part-time 21, 37, 38, 39, 73
Service-based retirement 38
Service credit 21, 51
 actuarial indebtedness factors 27
Sick leave 50
Simultaneous credit 13
Simultaneous PERS & TRS service 26
Social Security 48
social security 10
Social Security benefits 48
Social Security benefits. 48
Spouse's pension 34
Spouse's pension 32, 33
Standard option 59
Supplemental contribution account 82
Supplemental contributions provision 14, 31, 32, 33, 35,
 40, 41
Survivor's allowance 33, 34

Survivor benefits
 death benefits 8
survivor benefits 64
System 82
System-paid health coverage 54

T

Taxes 64
Teacher 82
Teachers' Retirement Board 74
Teachers' Retirement System 83
Territorial employment 82
Tiers 83
Time limit for application 29, 45
TRS administrator 83
TRS benefits 48, 50, 63, 79
TRS contributions 17, 23, 24
TRS disability benefit 29
TRS disability benefits 30

U

University of Alaska 61
University Optional Retirement Program 79
Unused sick leave 50
Unused sick leave credit 51

V

Vested member death benefits 32
Vested teacher 83
Vesting 22, 23, 37
Visiting the TRS 8

W

Waiver option 59, 60
Windfall elimination provision 48
Workers compensation 13
Working after retirement 59
Writing TRS
 contacting TRS 8

Y

Year of service 83

Year of service chart 21, 51

