



# UNIVERSITY EMPLOYERS FAQs

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## COLLEGE & UNIVERSITY RETIREMENT PLAN (CURP)

### How do I know if a new employee should be enrolled in CURP or MOSERS?

- An employee should be enrolled in CURP if they meet the following eligibility requirements:
  - Employed in a MOSERS benefit-eligible position at a CURP-eligible employer;
  - Meets the MOSERS definition of an education employee; and
  - Was not previously employed in a position covered by MOSERS.
- All MOSERS benefit-eligible employees who do not meet the eligibility requirement for CURP should be enrolled in MOSERS retirement benefits via the Statewide Employee Benefit Enrollment System (SEBES).

### Can an employee who was previously covered by MOSERS participate in CURP?

No, if an employee was previously covered by MOSERS, they **cannot** participate in CURP regardless of whether or not the employee is an “education employee”.

### What is an “education employee”?

State law defines an education employee as teaching personnel, instructors, professors, assistant professors, associate professors, and academic administrators holding faculty rank. MOSERS Board Rules further clarify that the primary duty of education employees in CURP is to teach or perform research, except for academic administrators holding faculty rank (these administrators will be eligible for CURP regardless of whether their primary duty is to teach or perform research).

NOTE: An employee with a terminal degree (Ph.D, Ed.D., etc.) does not necessarily meet the definition of an education employee. Coaches whose primary duties are coaching, not teaching or research, do not meet the definition.

## TRANSFERRING AN EMPLOYEE FROM CURP TO MOSERS

### What are the eligibility requirements for a member of CURP to transfer to MOSERS?

After participating in CURP for at least six years, and while still employed in a CURP-covered position, an employee may elect to change from CURP to MOSERS.

### What is the process to transfer a member from CURP to MOSERS?

When a member of CURP requests to transfer to MOSERS, the employee must complete the *Transfer of CURP Membership* form and submit it to their HR representative for verification. HR will verify the employee has met the requirement to transfer and submit the completed form to MOSERS. HR must also enroll the employee in MOSERS benefits through SEBES.



**What happens when a member of CURP transfers to MOSERS?**

When a member of CURP transfers to MOSERS, they immediately become a vested member of the MSEP 2011. Their MOSERS pension benefit will be calculated with MOSERS service only (i.e., no credit will be given to service rendered under CURP). The member forfeits all rights to future participation in CURP (i.e., can't transfer back to CURP). However, the member will retain ownership and control of their CURP account with TIAA.

**HIRING A PART-TIME EMPLOYEE**

**Why is it important to know if a part-time employee (non-benefit eligible) is working in a MOSERS benefit-eligible position at another MOSERS-covered agency?**

It is important to know if an employee is working in multiple positions, with one being a MOSERS benefit-eligible position, because the employee will receive salary credit towards retirement for both positions.

**How can I find out if a part-time employee (non-benefit eligible) is working in a MOSERS benefit-eligible position at another MOSERS-covered agency?**

To find out if a part-time employee (non-benefit eligible) is working in a MOSERS benefit-eligible position at another MOSERS-covered agency, you should:

- Use the Employer Login to view service credit history.
- Contact Employer Services.
- Submit a list of part-time employees monthly via the MOSERS FTP site.

**What should I do if I learn that a part-time employee (non-benefit eligible) is also working in a MOSERS benefit-eligible position at another MOSERS covered agency?**

If an employee is working in a part-time (non-benefit eligible) position while simultaneously working in a MOSERS benefit-eligible position at another MOSERS-covered agency, employer and employee (if applicable) retirement contributions must be collected for the part-time position.

**RETIREMENT ELIGIBLE PAY**

**What is retirement eligible pay?**

Retirement eligible pay includes all salary and wages for personal services performed:

$$\text{Base Salary} + \text{Overtime and Comp Time Payouts}^* = \text{Retirement Eligible Pay.}$$

\*Comp time balances should be paid out before or with an employee's final pay. A delayed comp time payout could result in an incorrect benefit estimate or first pension check. Also, comp time payouts must be allocated to the months they were earned when calculating an employee's final average pay.

**What is NOT retirement eligible pay?**

While pay includes all salary and wages for personal services performed, it EXCLUDES the following:

- Nonrecurring single sum payments
- Payments for unused annual leave or sick leave
- Payments made after termination, unless it is for a final installment of salary or wages
- Pay in excess of IRS compensation limits (\$290,000 for 2021; \$305,000 for 2022)

Payments for which employer contributions have not been made

Examples of payments that are excluded from reporting to MOSERS include allowances and reimbursements for items such as phones, meals, uniforms, mileage or commuting, education or tuition, and housing or moving expenses.



## **TERMINATION AND REEMPLOYMENT RULES**

For frequently asked questions about MOSERS Board Rules on termination of employment and reemployment, which must include a “bona fide termination” with a 30-day separation of service, see the [FAQS on Termination and Reemployment Rules](#). For more information and to download the flyer, visit the MOSERS website at [www.mosers.org](http://www.mosers.org), go to Retirees, then Working After Retirement.