



State of New Jersey
DEPARTMENT OF EDUCATION
PO Box 500
TRENTON, NJ 08625-0500

CHRIS CHRISTIE
Governor

KIM GUADAGNO
Lt. Governor

KIMBERLEY HARRINGTON
Commissioner

July 25, 2017

TO: Chief School Administrators
School Business Administrators/Board Secretaries

FROM: Kevin Dehmer, Chief Financial Officer
Division of Finance

SUBJECT: Reimbursement of Teachers' Pension and Annuity Fund (TPAF) and Social Security – School Year 2016-17

Districts must complete and *resubmit* by October 2, 2017, TPAF and Social Security reimbursement forms because the pension rate of 20.07% is higher than the estimated rate provided in April.

N.J.S.A. 18A:66-90 provides that each local board of education must reimburse the state of New Jersey for the employer's cost of pensions, group life insurance, Social Security and other benefits to the TPAF. This applies to the contractual salaries of TPAF member employees paid from federally financed programs.

The [Reimbursement to State of New Jersey – N.J.S.A. 18A:66 Form](#) reflects a pension rate of 20.07%, which is higher than the estimated rate that was stated in the New Jersey Department of Education's memo of April 4, 2017. If an employee has not paid contributions to the TPAF during the year, no reimbursement is due. Districts must report prorated federal salaries for split or partially funded employees. Negative reports are required.

To complete the reimbursement report form, multiply the totals in column 4 by the percentages in column 5 and extend to column 6. *Please retain all computations of amounts reported for audit review by your public school accountant.*

Send check made payable to: Treasurer, State of New Jersey, for the total amount due on line C, along with the original copy of the report, by October 2, 2017 to:

New Jersey Department of Education
Office of Accounting
P.O. Box 500
Trenton, NJ 08625-0500
ATTN: Bob Marut

If a signed voucher is required for your records, attach a district voucher to be returned upon completion of the review. Thank you in advance for your continued assistance and cooperation. Should you have any questions or need assistance, contact Bob Marut directly at (609) 984-6306.

c: Members, State Board of Education
Kimberley Harrington, Commissioner
Senior Staff
Peggy McDonald
Anne Corwell
Karen Campbell
Marie Barry
Cristin N. Henry
Pat Gray
John Ingersoll
Bob Marut
Pam Leggio
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Statewide Parent Advocacy Network
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