

Negative Reports Required

**Reimbursement to State of New Jersey - NJSA 18A:66-90
(Pension and Social Security - Federally Funded Programs)**

School Year 2023-24

Original
Revised

District/LEA #:

County Name & #

Pensionable Base Wages (1)	Federal Programs (2)	Multiply (3)	Total (2 x 3) (4)
A. TPAF Reimbursement Calculation - Total Contractual Salaries – Federal Programs covered by Teachers’ Pension and Annuity Fund			
B. FICA Reimbursement Calculation - TPAF Salaries Only - Total Contractual Salaries – Federal Programs covered by Teachers’ Pension and Annuity Fund (Same as Section A) 7/1/23–12/31/23 max \$160,200 - Per Employee 7/1/23–12/31/23 excess of \$160,200 - Per Employee 1/1/24–6/30/24 max \$168,600 - Per Employee 1/1/24–6/30/24 excess of \$168,600 - Per Employee			
Total B			
C. Total (A + B) (Amount Due with this Form)			

Please remit payment for the amount shown in item C, column 4 above via electronic payment (ACH) or manual check by October 1, 2024

- 1. ACH: Please submit this report and your bank ACH confirmation together at the same time via email to: TPAF@doe.nj.gov. ACH instructions are available at NJDOE Homeroom: homeroom.state.nj.us.**
- 2. Manual Check: Attach Check Payable to: Treasurer, State of New Jersey
Please submit the report and check by October 1, 2024 to:
NJ Department of Education, Office of Budget & Accounting, PO Box 500, Trenton, N.J. 08625-0500**

Board Secretary/School Board Business Administrator

Date

School Administrator

Date

N.J.S.A. 18A:66-90 requires that each local board of education/board of trustees reimburse the state for the employer share of pensions, group life insurance, FICA and other benefits of the Teachers' Pension and Annuity Fund (TPAF) for TPAF members carrying out and paid from federally funded programs.

Section A and B is to be calculated from Teacher's contracted salaries paid during the year for members of TPAF only from federal funds. This amount is to be contracted base wages only and should not include stipends or extra-curricular activity payments. Refer to Audit Program(Sect II-Specific Compliance-Fund 20) for additional guidance.