



STATE OF CONNECTICUT
TEACHERS' RETIREMENT BOARD
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TO: School Business Officials
FROM: John W. Coughlin, Jr., Accounting Manager
DATE: August 16, 2002
SUBJECT: Leave of Absence Bulletin, Forms and Procedures

The following CTRB publications have been recently revised and are enclosed for your records. Please make copies of these new forms and discard the outdated ones.

- Leave of Absence Bulletin
- Current Leave of Absence Form (TRB Form 53X)
- Previous Leave of Absence Form (TRB Form 53)
- Special Rules for Absences Due to Maternity (TRB Form 53M).

As a reminder, CTRB publications, forms and applications may be downloaded directly from the Teachers' Retirement Board website @ www.state.ct.us/trb. We encourage you to visit our site periodically to verify that your supply of CTRB literature is up to date.

The enclosed **Leave of Absence Bulletin** provides an overview of the CTRB Leave of Absence rules, payment options and documentation requirements.

On or after July 1, 1986, a member may elect to pay the monthly mandatory contributions while on an approved leave of absence for a total of ten (10) school months. It is important that Local School Districts advise members of this payment option when approving the leave. A **Current Leave of Absence Form (TRB Form 53X)** must be completed and submitted to CTRB at least 2 months prior to the leave effective date in order for the member to meet payment deadlines. Upon receipt of this form, CTRB will notify the member of the amount due and payment options. The amount due will be the 7% mandatory contributions based on the annual salary rate that he/she would have received if actively employed at full-time (100% FTE). **It is the member's responsibility to make payment for his/her approved leave of absence directly to CTRB.**

The majority of approved leaves are granted without pay, however, the same rules apply if a sabbatical leave or a leave with pay is granted. The salary paid or which would have been paid while on a leave may not be used in determining the member's final average salary for purposes of computing retirement benefits.

Local School Districts should not deduct and/or transmit approved leave of absence payments through the transmittal process. Since CTRB would be unable to identify/track members on leave when the contributions are reported through the transmittal process, this could result in an overstatement of the member's highest three-year average used to compute the member's retirement or disability allowance.

A member who is employed on a less than full-time basis, but for at least a half-time basis, is considered as an active member and is subject to mandatory contributions. A part-time member (50% or greater) cannot be considered as being on a leave of absence for the portion of time which he/she is not working. For example a 60% FTE teacher cannot be considered to be on a leave of absence for the remainder 40% FTE.

An absence due to illness for which the member is receiving accrued sick leave as provided by Section 10-156 of the Connecticut General Statutes is not considered as a leave of absence. If a member is receiving accrued sick leave benefits, please continue to report this member as an active contributing member through the monthly transmittal process.