



## CT TEACHERS' RETIREMENT BOARD

765 ASYLUM AVENUE 2<sup>nd</sup> FL HARTFORD, CT 06105-2822  
Toll Free 1-800-504-1102 Local (860) 241-8429 Fax (860) 241-9295  
*"An Affirmative Action/Equal Opportunity Employer"*  
[www.ct.gov/trb](http://www.ct.gov/trb)

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**To:** Superintendents, Business Offices, Transmittal Processors and Human Resources  
**From:** Shantelle Varrs, Fiscal Administrative Manager  
**Date:** Monday, October 16, 2017 3:30 PM  
**Subject:** TRB Maximum Pensionable Salary

The Internal Revenue Code section 401(a)(17) maximum pensionable salary limit for the 2017-2018 school year is

**\$270,000** for individuals who became TRB members on or after January 1, 1993 and **\$400,000** for individuals who became TRB members prior to that date.

Connecticut statutes mandate active membership in our system for individuals who meet our membership requirements; TRB membership is in lieu of participation in social security. Individuals may not decline to participate in our system if they meet the membership requirements. Conversely, individuals who do not meet our membership requirements are prohibited from active membership.

The eligibility requirements for membership in TRB are; work an average of half-time or greater, work in a position which requires certification by the Connecticut Department of Education (higher education is exempt from this requirement), hold appropriate certification and employed on the first working day of the month. TRB membership is determined monthly on the first working day of the month and may change from one month to the next based on changes in the individuals status with respect to the membership requirements.

Please let me know if you have questions or need additional information. You may also refer to the following links on our website ([www.ct.gov/trb](http://www.ct.gov/trb)) for additional information:

- [Administrative Procedures Manual \(APM\)](#)
- [Boards of Education Training Presentation](#)

Please use the [Key Contact Form](#) to keep us informed of any change in personnel.

Shantelle Varrs  
Fiscal Administrative Manager 1

Cc: Superintendents  
Business Managers  
Transmittal Processors  
Human Resources