

UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT OF 1994

STRS DEFINED BENEFIT PLAN

- > Uniformed Services means the Armed Forces of the United States of America, Army National Guard and the Air National Guard when engaged in active duty for training, inactive duty training, or full-time National Guard duty, the commissioned corps of the Public Health Service, and any other category of persons designated by the President of the United States in time of war or national emergency.
- > The employer must notify the employee of his or her right to plan vesting for periods of service in the uniformed services.
- > The employer must notify the employee of his or her right to receive service credit for the eligible period of uniformed service. To receive service credit the member must pay the member contributions based on the creditable compensation the member would have earned if he or she had continued to perform creditable service under the plan during the eligible period of uniformed service.
- > The employer is required to pay the employer contributions if the employee elects to pay the member contributions for the eligible period of uniformed service.
- > An employee is not entitled to benefits in excess of that to which the member would otherwise be eligible if he or she had remained continuously employed to perform creditable service as a member of the Defined Benefit Plan.
- > An employee is not eligible if his or her discharge from the U.S. Armed Forces is under other than "honorable" conditions.
- > An employee is not entitled to credit for plan vesting or service credit if he or she has been absent from a position of employment covered by the plan for more than five years of uniformed service except under certain specified conditions.

EXHIBIT B

STRS DEFINED BENEFIT PLAN
Sample Calculation of Member and Employer Contributions
USERRA 1994

A member of the STRS Defined Benefit Plan was employed full-time by a school district prior to uniformed service. After four years in the uniformed services which began after October 13, 1994, the member returns to the same school district and resumes employment. The member elects to pay the contributions for the time spent in the uniformed services pursuant to Chapter 14.5 of Part 13 of Division 1 of the Education Code.

Creditable Compensation earned the year prior to entering Uniformed Service:
\$30,000.00

Creditable Compensation that would have been earned during each of the four years while in the Uniformed Services:

Year 1:	31,500.00
Year 2:	33,075.00
Year 3:	33,075.00
Year 4:	<u>33,900.00</u>

Total creditable compensation during the four years: \$131,550.00

Calculation of Member Contributions:

\$131,550.00 X 0.08 = \$10,524.00

Calculation of Employer Contributions:

\$131,550.00 X 0.0825 = \$10,852.87

Estimated Service Retirement Allowance:

Upon retirement at age 60, the member has 26.000 years of actual teaching service and an average annual earnable salary of \$48,000. If the member paid the contributions for the 4.000 years of uniformed service, the retirement allowance would be calculated using 30.000 years.

30.000 X 0.02 X \$4,000.00 = \$2,400.00

If the member had not paid the contributions, the retirement allowance would be calculated using 26.000 years.

26.000 X 0.02 X \$4,000.00 = \$2,080.00



STATE TEACHERS' RETIREMENT SYSTEM
 POST OFFICE BOX 15275
 SACRAMENTO, CA 95851-0275
 ATTN: CASH RECEIPTS

Toll Free - 1-800-228-5453
 or - (916) 229-3870

Hearing Impaired - (916) 229-3541



MR 664 03/97

**DEFINED BENEFIT PLAN
 REEMPLOYMENT NOTIFICATION**

UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT OF 1994

This form is required by the State Teachers' Retirement System to be completed for each member of the Defined Benefit Plan who has returned to employment after an eligible period of service in the uniformed services (Chapter 43, Section 4301 of U.S. Code).

Please complete the entire form.

NAME: (Last, First, MI)		SOCIAL SECURITY NO:	
ELIGIBLE UNIFORMED SERVICE DATES:		From (mo/day/yr):	/ /
		To (mo/day/yr):	/ /
COUNTY NAME:		DISTRICT NAME:	
COUNTY CODE:		DISTRICT CODE:	
EMPLOYER CONTACT PERSON:		TELEPHONE NUMBER:	
		()	
<input type="checkbox"/> Member has elected <u>not</u> to purchase the Service Credit. <input type="checkbox"/> Member has elected to purchase the Service Credit.			

SERVICE CREDIT WORKSHEET/ASSIGNMENT DATA

ASSIGNMENT DATA - This data is necessary to ensure proper service credit and calculation of contributions due. To calculate service credit on each line: $Earnings + Full-time Annual Compensation Earnable = Service Credit$

SERVICE PERIODS		FULL-TIME ANNUAL COMPENSATION EARNABLE	CREDITABLE EARNINGS	EMPLOYER Contributions	EMPLOYEE Contributions	SERVICE CREDIT
Beginning (mo/day/yr)	Ending (mo/day/yr)					

Total Employer/Employee contributions due (Submit Employer's portion with form within 60 days of reemployment) \$ \$

Employee's contribution payments will be: FULL PAYMENT (Enclosed) PAYROLL DEDUCTION
 For Payroll Deduction: _____ X _____ = _____ Tax Deferred ?
 No. Of Payments Amount of payment Total payment Yes No

I hereby certify that this member is eligible to receive the additional service credit under the provisions of Education Code Sections 22850, et. seq.

AUTHORIZED SIGNATURE	NAME & TITLE (Print)	DATE
		/ /
STRS USE ONLY	SIGNATURE	APPROVAL DATE
		/ /



STATE TEACHERS' RETIREMENT SYSTEM
 POST OFFICE BOX 15275
 SACRAMENTO, CA 95851-0275

Toll Free - 1-800-228-5453
 or - (916) 229-3870
 Teletalk - 1-800-222-8844
 Hearing Impaired - (916) 229-3541



ATTN: CASH RECEIPTS
 MR 665 03/97

**DEFINED BENEFIT PLAN
 ACKNOWLEDGMENT OF RECEIPT
 REEMPLOYMENT NOTIFICATION**

UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT OF 1994

EMPLOYER IDENTIFICATION		
County (or Other Employing Agency):	District:	
EMPLOYEE IDENTIFICATION		
Name: (Last)	(First)	(MI) Social Security Number:
Eligible Uniformed Service Dates: From: (mo/day/yr) / / To: (mo/day/yr) / /		
<i>The State Teachers' Retirement System acknowledges receipt of the "Reemployment Notification" form for the aforementioned employee.</i>		
Signature	Title	Date / /

EXHIBIT E

UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT OF 1994

STRS CASH BALANCE PLAN

- > Uniformed Services means the Armed Forces of the United States of America, Army National Guard and the Air National Guard when engaged in active duty for training, inactive duty training, or full-time National Guard duty, the commissioned corps of the Public Health Service, and any other category of persons designated by the President of the United States in time of war or national emergency.
- > The employer must notify the employee of his or her right to contribute to the Cash Balance Plan for the eligible period of uniformed service by paying the employee contributions attributable to the salary that would have been earned during the eligible period of uniformed service.
- > The employer is required to pay the employer contributions if the employee elects to pay the employee contributions for the eligible period of uniformed service.
- > An employee is not entitled to benefits in excess of that to which the participant would otherwise be eligible if he or she had remained continuously employed to perform creditable service as a participant in the Cash Balance Plan.
- > An employee is not eligible if his or her discharge from the U.S. Armed Forces is under other than "honorable" conditions.
- > An employee is not entitled to contribute for more than five years of uniformed service except under certain specified conditions.

STRS CASH BALANCE PLAN
 Sample Calculation of Employee and Employer Contributions
 USERRA 1994

A participant of the STRS Cash Balance Plan was employed part time by a school district prior to uniformed service. After four years in the uniformed services, the participant returns to the same school district and resumes employment. The participant elects to pay the contributions for the time spent in the uniformed services pursuant to Chapter 16 of Division 1 of the Education Code.

Average annual salary prior to entering Uniformed Services: \$13,257.00

Average annual salary which would have been earned during each of the four years while in the Uniformed Services:

Year 1:	\$13,257.00
Year 2:	\$13,257.00
Year 3:	\$13,257.00
Year 4:	<u>\$13,257.00</u>

Total salaries payable during the four years	\$53,028.00
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Calculation of Employee Contributions:

\$53,028.00 X 0.04 = \$2,121.12

Calculation of Employer Contributions:

\$53,028.00 X 0.04 = \$2,121.12

In the event the participant does not complete payment of the employee contributions, the employer contributions shall remain with the plan and are credited to the participant's employer account pursuant to section 28002 (b) of the Education Code.

EXHIBIT G

**INSTRUCTIONS AND INFORMATION FOR
MEMBER OF UNIFORMED SERVICES NOTIFICATION FORM CB 583
CASH BALANCE PLAN PARTICIPANTS ONLY**

This form is required by State Teachers' Retirement System for all employees returning to employment after an eligible period of service in the uniformed services (Chapter 43, Section 4301 of the U.S. Code). The following instructions are to assist you in completing this form. Please complete this form and submit to STRS including the employer's portion of contributions, if applicable. If the employee has elected to deposit voluntary contributions and pay the full amount at the time of signing the form, please also include this amount.

☆ **EMPLOYER INSTRUCTIONS** ☆

- I. Press firmly and print clearly with **DARK INK**, or type all information requested. Do not use light colors of ink, pencil, felt pen, or erasable ink.
- II. Enter full name and Social Security number of participant.
- III. **BENEFIT STATUS OF PARTICIPANT** - Circle appropriate status of employee.
- IV. **EFFECTIVE DATES** - From: last date employee worked for you before uniformed service began.
To: first date the employee returned to work from uniformed service.
- V. **COUNTY NAME** -Enter the appropriate County Name.
- VI. **DISTRICT NAME** -Enter the appropriate District Name.
- VII. **COUNTY CODE** - Enter the appropriate County Code (ie- 01 for Alameda).
- VIII. **DISTRICT CODE** - Enter the appropriate District Code (ie- 030 for Oakland USD).
- VII. **EMPLOYER CONTACT PERSON/ TELEPHONE**: Print person to contact regarding this form and their telephone number.
- VIII. **PARTICIPANT'S ELECTION** - Indicate if the participant elects to deposit voluntary contributions and method of payment.

IF THE PARTICIPANT ELECTS NOT TO DEPOSIT VOLUNTARY CONTRIBUTIONS, PLEASE SIGN AND RETURN THIS NOTIFICATION WITH THE ABOVE INFORMATION COMPLETED ENTIRELY.

☆ **CONTRIBUTION WORKSHEET/ASSIGNMENT DATA** ☆

IF THE PARTICIPANT ELECTS TO DEPOSIT VOLUNTARY CONTRIBUTIONS, THE FOLLOWING INFORMATION MUST ALSO BE COMPLETED.

This data is necessary to ensure proper calculation of contributions and must be completed entirely if the participant elects to deposit voluntary contributions. For purposes of calculating contributions, you must have the service periods for the time period of uniformed service within fiscal years, the salary the participant would have earned if employed during the time period(s), the employer and employee rates, the employer and employee contributions due, and the total contributions the participant would have earned for the salary within the service period(s). Complete the worksheet in fiscal year ascending date order, earliest date to the latest date.

- I. **SERVICE PERIODS** - Beginning and ending dates of time of uniformed service, separated by fiscal year(s).
- II. **SALARY** - Pursuant to Education Code (E.C.) section 28003, report the salary (defined in E.C. 26139) the participant would have received for the eligible period of service. In the event the salary is not reasonably certain, base the employer's contributions and participant's contributions on the participant's average salary during the 12-month period immediately preceding the eligible period of service in the uniformed services or, if shorter, the period of employment immediately preceding that period of service.
- III. **EMPLOYER CONTRIBUTION RATE** - The percentage of salary that determines the amount the employer contributes to the plan.
- IV. **EMPLOYEE CONTRIBUTION RATE** - The percentage of the participant's salary withheld by the employer as an employee contribution under the plan.
- V. **EMPLOYER CONTRIBUTIONS** - The employer's contribution amount due on the salary (Employer rate x salary).
- VI. **EMPLOYEE CONTRIBUTIONS** - The employee's contribution amount due on the salary (Employee rate x salary).
- VII. **TOTAL Fiscal Year Contributions** - Enter the combined Employer and Employee Contributions.
- VIII. **TOTAL CONTRIBUTIONS DUE** - Enter the total amount of Employer contributions due. If the employee elects to deposit voluntary Cash Balance contributions, enter the total amount of employee contributions due for all lines documented on the worksheet. If "FULL PAYMENT (Enclosed)" is selected, make check payable to State Teachers' Retirement System. "PAYROLL DEDUCTION" payments must be paid in full within five years or less.
- IX. **AUTHORIZED SIGNATURE** - Signature of the person verifying eligibility of participant to receive benefit as described under the provisions of Education Code Section 28000, et. seq. and Ad.Dir. 97-_____.
Print school official's name, official title and date.
- X. **STRS SIGNATURE/APPROVAL DATE** - Once this completed form is received by STRS, and approved, an authorized signature and date will be entered on the form, and a copy returned to the Employer.

MAIL the completed Member of Uniformed Service Notification form CB 583, and check payable to State Teachers' Retirement System within 60 days of reemployment to:

STATE TEACHERS' RETIREMENT SYSTEM
P. O. BOX 15275 - MAIL STATION 12
Sacramento, CA 95851-0275
ATTN: CASH RECEIPTS



State Of California

THE STRS
CB PLAN

CB 583 (03/97)

STATE TEACHERS RETIREMENT SYSTEM
P.O. Box 15275, Sacramento, CA 95851-0275
(916) 229-3870 or toll free 1 (800) 228-5453
TDD Hearing Impaired (916) 229-3541

ATTN: CASH RECEIPTS

CASH BALANCE PLAN REEMPLOYMENT NOTIFICATION

UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT (1994)

This form is required by the State Teachers' Retirement System for each participant in the Cash Balance Plan who returns to employment after an eligible period of service in the uniformed services (Chapter 43, Section 4301 of the U. S. Code).
Please complete the entire form.

NAME: (Last, First, MI)

SOCIAL SECURITY NO.

 ELIGIBLE UNIFORMED SERVICE DATES: From (mo/day/yr):
To (mo/day/yr):

COUNTY NAME:

DISTRICT NAME:

COUNTY CODE:

DISTRICT CODE:

EMPLOYER CONTACT PERSON:

TELEPHONE NUMBER:
()

- Participant has elected not to deposit voluntary Cash Balance contributions
 Participant has elected to deposit voluntary Cash Balance contributions

CONTRIBUTION WORKSHEET/ASSIGNMENT DATA

ASSIGNMENT DATA - This data is necessary to ensure proper calculation of contributions due. To calculate total fiscal year contributions on each line: Employer Rate x Employee Salary + Employee Rate x Employee Salary = Total Fiscal Year Contributions.

SERVICE Beginning (mo/day/yr)	PERIODS Ending (mo/day/yr)	SALARY	EMPLOYER Contribution RATE	EMPLOYEE Contribution RATE	EMPLOYER Contributions	EMPLOYEE Contributions	TOTAL Fiscal Year Contributions

Total contributions due

(Submit Employer's portion with form within 60 days of reemployment).

\$

\$

\$

Employee's contribution payments will be: FULL PAYMENT (Enclosed) PAYROLL DEDUCTION

For Payroll Deduction:

$$\frac{\text{No. of Payments}}{\text{Amount of payment}} \times \text{Total payment} = \text{Total payment}$$

I hereby certify that this member is eligible to receive the additional contributions under the provisions of Education Code Sections 28000, et. seq.

AUTHORIZED SIGNATURE

NAME & TITLE (PRINT)

DATE

/ /

STRS
USE ONLY

SIGNATURE

APPROVAL DATE

/ /



State Of California



EXHIBIT H

STATE TEACHERS RETIREMENT SYSTEM
P.O. Box 15275, Sacramento, CA 95851-0275
(916) 229-3870 or toll free 1 (800) 228-5453
TDD Hearing Impaired (916) 229-3541

THE STRS
CB PLAN

CB 583A (03/97)

CASH BALANCE PLAN ACKNOWLEDGMENT OF RECEIPT REEMPLOYMENT NOTIFICATION

UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT (1994)

EMPLOYER IDENTIFICATION			
County (or Other Employing Agency):		District:	
EMPLOYEE IDENTIFICATION			
Name: (Last)	(First)	(MI)	Social Security Number:
Eligible Uniformed Service Dates:		From: (mo/day/yr)	/ /
		To: (mo/day/yr)	/ /
<i>The State Teachers' Retirement System acknowledges receipt of the "Reemployment Notification" form for the employee identified above.</i>			
Signature		Title	Date
			/ /