

IC 5-10.4-7

Chapter 7. School Corporation Reports and Administration

IC 5-10.4-7-1

Notice to teachers of benefits; requirement to include benefits in contracts

Sec. 1. (a) The administrative officers of a school corporation or other institution covered by the fund shall:

- (1) notify each person to be employed in a teaching position that the person's obligations under this article are a condition of employment; and
- (2) make the obligations a part of the teacher's contract.

(b) Except in cases where:

- (1) the contribution is made on behalf of the member; or
- (2) a retired member of the Indiana state teachers' retirement fund may not make contributions during a period of reemployment as provided under IC 5-10.2-4-8(d);

a teacher's contract shall be construed to require the deduction of contributions to meet the teachers' contractual obligations to the fund and the state.

As added by P.L.2-2006, SEC.28. Amended by P.L.72-2007, SEC.10; P.L.1-2009, SEC.19.

IC 5-10.4-7-2

Duty of teacher to complete record form

Sec. 2. A teacher new to the service, when the teacher first signs a contract, shall complete a record form prescribed by the board. The completed form shall be forwarded to the board.

As added by P.L.2-2006, SEC.28.

IC 5-10.4-7-3

Requirement to deduct member contribution from salary; report to member

Sec. 3. (a) Unless the member's contribution is made on behalf of the member or the member is a retired member who may not make contributions during a period of reemployment as provided under IC 5-10.2-4-8(d), the treasurer of a school corporation, the township trustee, or the appropriate officer of any other institution covered by the fund shall:

- (1) deduct from each member's salary the member's contribution for the fund; and
- (2) issue to each member, on behalf of the board, a statement for each contribution deducted.

(b) The statement described in subsection (a)(2) is evidence that the member has credit from the fund for payment of the stated contribution.

As added by P.L.2-2006, SEC.28. Amended by P.L.72-2007, SEC.11; P.L.1-2009, SEC.20.

IC 5-10.4-7-4

Officer's bond required to cover failure to deduct employee contribution

Sec. 4. (a) The treasurer of a school corporation, the township trustee, and the appropriate officer of any other institution covered by the fund is liable on the officer's official bond for failure to deduct, report, and pay the contributions to the board.

(b) The board, by an action in its name prosecuted by the attorney general, may recover the contributions.

As added by P.L.2-2006, SEC.28.

IC 5-10.4-7-5

Reports; new employee information

Sec. 5. (a) Not later than October 1 of each year, the administrative and executive officers of a school corporation or other institution covered by the fund shall report to the board, on forms furnished by the board, the following information:

(1) The members of the fund employed by the school corporation or other institution.

(2) The hire or rehire date of each member listed in subdivision (1).

(3) The retirement account number of each member listed in subdivision (1).

(b) The officers described in subsection (a) shall report periodically during the year as to the members of the fund employed after the reporting date so that contributions and other information may be verified.

As added by P.L.2-2006, SEC.28.

IC 5-10.4-7-6

Reports; member contributions

Sec. 6. (a) As used in this section, "net contributions" means the gross amount of a member's contributions minus any refund paid or due a teacher.

(b) Not later than January 15, April 15, July 15, and October 15 of each year or an alternate due date established by the rules of the board, the treasurer of a school corporation, the township trustee, or the appropriate officer of any other institution covered by the fund shall make an employer report as provided in section 7 of this chapter, on a form furnished by the board, to the board accompanied by a warrant for payment of:

(1) the total net contributions to the fund made for or by the members in the preceding three (3) months; and

(2) subject to IC 5-10.2-2-11.5, the employer contributions as required by section 11 of this chapter.

(c) Amendatory reports to correct errors or omissions may be required and made.

(d) After December 31, 2009, the treasurer of a school corporation, the township trustee, or the appropriate officer of any other institution covered by the fund shall submit:

(1) the employer report described in section 7 of this chapter in

a uniform format through a secure connection over the Internet or through other electronic means specified by the board in accordance with IC 5-10.2-2-12.5; and

(2) the:

(A) employer contributions; and

(B) contributions paid by or on behalf of a member;

described in subsection (b) by electronic funds transfer in accordance with IC 5-10.2-2-12.5.

As added by P.L.2-2006, SEC.28. Amended by P.L.165-2009, SEC.7; P.L.182-2009(ss), SEC.73.

IC 5-10.4-7-7

Reports; employment information

Sec. 7. (a) Not later than January 15, April 15, July 15, and October 15 of each year or an alternate due date established by the rules of the board, the treasurer of a school corporation, the township trustee, or the appropriate officer of any other institution covered by the fund shall make a report to the board on a form furnished by the board and within the time set by the board. Amendatory reports to correct errors or omissions may be required and made.

(b) The report required by subsection (a) must include:

(1) the name of each member employed in the preceding reporting period, except substitute teachers;

(2) the total salary and other compensation paid for personal services to each member in the reporting period;

(3) the sum of contributions made for or by each member, except for a retired member who may not make contributions during a period of reemployment as provided under IC 5-10.2-4-8(d);

(4) the sum of employer contributions made by the school corporation or other institution, except for a retired member for whom or on whose behalf an employer may not make contributions during a period of reemployment as provided under IC 5-10.2-4-8(d);

(5) the number of days each member received salary or other compensation for teaching services; and

(6) any other information that the board determines necessary for the effective management of the fund.

(c) As often as the board determines necessary, the board may review or cause to be reviewed the pertinent records of any public entity contributing to the fund under this article.

As added by P.L.2-2006, SEC.28. Amended by P.L.72-2007, SEC.12; P.L.1-2009, SEC.21; P.L.165-2009, SEC.8.

IC 5-10.4-7-8

Penalties; failure to make report

Sec. 8. If the treasurer of a school corporation, the township trustee, or the appropriate officer of any other institution covered by the fund fails to make the reports and payments as required in section 6 or 7 of this chapter, the following apply:

(1) The officer has an additional thirty (30) days to make the reports and payments without a penalty.

(2) If the reports and payments are not made within thirty (30) days after the deadlines required by section 6 or 7 of this chapter, the board may fine the school corporation, township, or institution that the officer serves one hundred dollars (\$100) for each additional day that the reports and payments are late.

(3) If the officer is habitually late, as determined by the board, the school corporation, township, or institution that the officer serves is ineligible to receive any distribution of money from the state for school purposes until the reports and payments are received and approved by the board.

As added by P.L.2-2006, SEC.28.

IC 5-10.4-7-9

Reimbursement of expenses of state superintendent related to enforcement of penalties

Sec. 9. Expenses of the state superintendent necessary in administering section 8 of this chapter must be paid from the funds of the board on a voucher approved by the director.

As added by P.L.2-2006, SEC.28.

IC 5-10.4-7-10

Separate accounts for each school corporation and each employer group

Sec. 10. (a) Except as provided in subsection (b), the board shall maintain separate reserve accounts within the 1996 account for each school corporation.

(b) If the board sets a group employer rate under IC 5-10.2-2-11(b), the board shall maintain separate reserve accounts within the 1996 account for each employer group.

(c) Credits and charges to these accounts must be made as prescribed in IC 5-10.2-2.

As added by P.L.2-2006, SEC.28. Amended by P.L.115-2009, SEC.20.

IC 5-10.4-7-11

Employer contribution rate

Sec. 11. (a) Annually the board shall certify to each school corporation and each school corporation shall pay its employer contribution rate to the fund, computed as specified in IC 5-10.2-2 for the employer contribution for teachers covered by the 1996 account, including the school corporation's share of administration expenses for the 1996 account.

(b) The board shall determine the amount of unfunded accrued liability of the school corporations. The board shall determine the unfunded accrued liability by individual employers or by a group of employers. The school corporations shall pay the amount in a lump sum or amortize the amount over a period determined by the board.

(c) The payments by school corporations for the amounts

described in subsections (a), (b), and (d) are allocated to the school corporations and not to the state.

(d) If a school corporation's account shows a deficit, the board may require the school corporation to make additional payments necessary to eliminate the deficit in addition to the employer contributions computed under subsections (a) and (b).

As added by P.L.2-2006, SEC.28.

IC 5-10.4-7-12

Recovery of amounts due from school corporation

Sec. 12. (a) If a school corporation fails to make the payments required by this chapter, the amount payable may be:

- (1) withheld by the auditor of state from money payable to the school corporation and transferred to the fund; or
- (2) recovered in a suit in the circuit or superior court of the county in which the school corporation is located.

(b) The suit described in subsection (a)(2) shall be:

- (1) an action by the state on the relation of the board; and
- (2) prosecuted by the attorney general.

As added by P.L.2-2006, SEC.28.