



STATE BOARD RETIREMENT PLAN
SBRP Supplemental Calculation - Part Two
Section III - Calculation Worksheet

Retiree's name: _____ Date of birth: _____ Last 4 SSN: _____
 College: _____ Date of employment: _____ Last day in pay status: _____
 While employed at your college, when did the retiree begin continually contributing at the 10% rate? _____
 Was the retiree age 50? _____ If not, why? _____
 Provide any information that may assist SBCTC with the determination, such as significant increases in salary: _____

If using the worksheet below, fill in the most recent 25 (service credit) years of eligible service, unless income from prior years exceeds any current year. Attach additional pages, as needed.

If attaching your own worksheet, the information above (as well as the columns headings and totals) must be clearly stated on each page submitted. Do not include additional information unless it has been requested.

Fiscal Year (YY-YY) <i>Employee had earnings and made contributions to TIAA-CREF</i>	Months of SBRP Service <i>During the FY salary was earned and contributions were deducted</i>	Appt. Year (Months) <i>For example, enter 9 for a faculty member with an academic year appt</i>	Service Credit <i>Calculate FTEs based on employer's definition of FT or in-class hours</i>	Total Income <i>From which SBRP contributions were deducted/matched</i>

Service Credit Total (maximum of 25) =
 Enter service credit beyond 25 years:

Date Completed:

STATE BOARD RETIREMENT PLAN
SBRP Supplemental Calculation Packet
Section IV - Calculation Worksheet Instructions

COLUMN 1 - FISCAL YEAR

Enter the fiscal years during which the employee had earnings and employer pick-up, or employee contributions were sent to TIAA-CREF (matched by employer non-elective contributions). "Fiscal year" is defined as the period beginning July 1 of any year and ending June 30 of the subsequent year.

Special note regarding otherwise eligible retirees employed by technical colleges: Years of service prior to 9/1/1991, and pension benefits based on such service, should not be included in the calculation of a supplemental benefit entitlement. Supplemental benefits are based on years of service at WA public higher education institutions/agencies only. Prior to 9/1/1991, the former vocational-technical institutions (now technical colleges) were elements of the public school system.

COLUMN 2 - MONTHS OF SERVICE

Enter the number of months of service during which salary was earned and SBRP contributions were deducted or matched.

COLUMN 3 - APPOINTMENT YEAR

Enter the basic appointment period for each year.

Example #1: enter "9" for a faculty member with an academic year appointment. If they were on leave of absence *without* pay for one quarter during a year, you would still enter "9" in Column 3, but the correct entry for Column 2 would be "6." If the faculty member had received a sabbatical stipend during the leave from which SBRP contributions were deducted and matched, you would enter "9" in both columns. Include time representing accrued vacation days only if the individual was entitled to accrue such leave.

Example #2: enter "12" for an administrator with a contract or appointment for the calendar year beginning July 1, but enter "11" for an administrator with a contract or appointment for 240 days of service, etc.

COLUMN 4 - SERVICE CREDIT

Calculate the FTEs based on the employer's definition of full time or in-class teaching hours, i.e., if full time faculty teaching load is 45 credits and the faculty member teaches 20 credits, the FTE would be .44.

Example: a faculty member on sabbatical *with* pay for one quarter, if contributions were made, would receive 1.00 FTE year of service. If contributions were not made, or if the leave was *without* pay, the correct entry would be .66 FTE year.

Service credit for each fiscal year should not exceed 1.00.

COLUMN 5 - TOTAL INCOME

Enter the total income (salary, moonlight pay, extra duty pay, responsibility, or leave stipend) from which SBRP contributions were deducted and matched during the fiscal year. In the final year entered, payment cannot exceed 30 days for accrued and unused vacation leave from which SBRP contributions were deducted and matched.

Do not include fees for unused sick leave, early retirement incentive program settlements, or income from which SBRP contributions were not deducted.

Review the [401\(a\) Supplemental Retirement Plan](#), [SBRP Summary Plan Description \(FAQs\)](#) or visit the [State Board Supplemental Retirement Plan](#) web page for more information.

Contact Pamela Kelly, pkelly@sbctc.edu or 360-704-4301, for further assistance.

Signed documents must be mailed to SBRP Admin, PO Box 42495, Olympia WA 98504-2495. Forms that do not list sensitive information (full SSN) may be emailed to the HRC above.