

## CHAPTER 354

### TEACHERS RETIREMENT ACT

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#### 354.05 DEFINITIONS.

*[For text of subs 1 to 4, see M.S.1990]*

**Subd. 5. Member of fund.** "Member of fund" means every teacher who joins and contributes to the teachers retirement fund as provided in this chapter who has not retired, except a teacher covered by section 354B.02, subdivision 2 or 3, who elects to participate in the individual retirement account plan under chapter 354B. Any former member of the fund who is retired and subsequently resumes teaching service is a member of the fund only for purposes of social security coverage.

*[For text of subs 6 to 12, see M.S.1990]*

**Subd. 13. Allowable service.** "Allowable service" means:

(1) Any service rendered by a teacher for which on or before July 1, 1957, the teacher's account in the retirement fund was credited by reason of employee contributions in the form of salary deductions, payments in lieu of salary deductions, or in any other manner authorized by Minnesota Statutes 1953, sections 135.01 to 135.13, as amended by Laws 1955, chapters 361, 549, 550, 611 or

(2) Any service rendered by a teacher for which on or before July 1, 1961, the teacher elected to obtain credit for service by making payments to the fund pursuant to Minnesota Statutes 1980, section 354.09 and section 354.51 or

(3) Any service rendered by a teacher after July 1, 1957, for any calendar month when the member receives salary from which deductions are made, deposited and credited in the fund, or

(4) Any service rendered by a person after July 1, 1957, for any calendar month where payments in lieu of salary deductions are made, deposited and credited into the fund as provided in Minnesota Statutes 1980, section 354.09, subdivision 4, and section 354.53, or

(5) Any service rendered by a teacher for which the teacher elected to obtain credit for service by making payments to the fund pursuant to Minnesota Statutes 1980, section 354.09, subdivisions 1 and 4, sections 354.50, 354.51, Minnesota Statutes 1957, section 135.41, subdivision 4, Minnesota Statutes 1971, section 354.09, subdivision 2, or Minnesota Statutes, 1973 Supplement, section 354.09, subdivision 3, or

(6) Both service during years of actual membership in the course of which contributions were currently made and service in years during which the teacher was not a member but for which the teacher later elected to obtain credit by making payments to the fund as permitted by any law then in effect, or

(7) Any service rendered where contributions were made and no allowable service credit was established because of the limitations contained in Minnesota Statutes 1957, section 135.09, subdivision 2, as determined by the ratio between the amounts of money credited to the teacher's account in a fiscal year and the maximum retirement contribution allowable for that year.

*[For text of subd 14, see M.S.1990]*

Subd. 15. **Dependent spouse.** "Dependent spouse" means the spouse of a deceased member who was living with and dependent upon the member at the time of death.

*[For text of subs 16 to 21, see M.S.1990]*

Subd. 22. **Designated beneficiary.** "Designated beneficiary" means the person designated by a retiree or member to receive the benefits to which a beneficiary is entitled under this chapter. A beneficiary designation is valid only if it is made on an appropriate form provided by the executive director and the properly completed form is received by the fund postmarked on or before the date of death of the retiree or member. If a retiree or a member does not designate such a person or if the person designated predeceases the retiree or the member, beneficiary in such cases means the estate of the deceased retiree or member.

*[For text of subs 25 to 32, see M.S.1990]*

Subd. 35. **Salary.** (a) "Salary" means the compensation, upon which member contributions are required and made, that is paid to a teacher before any allowable reductions permitted under the federal Internal Revenue Code of 1986, as amended through December 31, 1988, for employee selected fringe benefits, tax sheltered annuities, deferred compensation, or any combination of these items.

(b) "Salary" does not include:

- (1) lump sum annual leave payments;
- (2) lump sum sick leave payments;
- (3) payments in lieu of any employer paid group insurance coverage, including the difference between single and family premium rates, that may be paid to a member with single coverage;
- (4) any form of payment made in lieu of any other employer paid fringe benefit or expense;
- (5) any form of severance payments;
- (6) workers' compensation payments;
- (7) disability insurance payments including self-insured disability payments; or
- (8) payments to school principals and all other administrators for services in addition to the normal work year contract if these additional services are performed on an extended duty day, Saturday, Sunday, holiday, annual leave day, sick leave day, or any other nonduty day.

Subd. 35a. **Severance payments.** Severance payments include, but are not limited to:

- (1) payments to an employee to terminate employment;
- (2) payments, or that portion of payments, that are not clearly for the performance of services by the employee to the employer;
- (3) payments to an administrator or former administrator serving as an advisor to a successor or as a consultant to the employer under an agreement to terminate employment within two years or less of the execution of the agreement for compensation that is significantly different than the most recent contract salary;
- (4) payments under a procedure that allows the employee to designate the time of payment if the payments are made during the period of formula service credit used to compute a benefit or annuity under section 354.44, subdivision 6 or 7; 354.46, subdivision 1 or 2; or 354.48, subdivision 3; and
- (5) lump sum payments during the time period that contains the highest five successive years of salary for additional services performed without pay during other years of salary.

*[For text of subs 36 to 38, see M.S.1990]*

Subd. 39. **Administrator's normal work year.** Normal work year for school princi-

pals and all other administrators means 12 consecutive full months of continuous employment from July 1 to June 30.

*History: 1991 c 269 art 2 s 9; 1991 c 340 s 38*

### 354.071 APPEALS PROCEDURE.

*[For text of subd 1, see M.S.1990]*

**Subd. 2. Notice of termination or denial.** If the executive director terminates a benefit or denies an application or a written request of any person claiming a right under this chapter or the applicable sections of chapters 136, 354B, 355, and 356, the executive director must serve upon that person a written notice. The notice must contain:

- (1) the reasons for the termination or denial;
- (2) notice that the person may petition the board for a review of the termination or denial and that the petition for review must be filed within 60 days of the receipt of the written notice;
- (3) a statement that relevant documentation submitted by the petitioner to the executive director must be received in the office of the teachers retirement association at least 30 days before the meeting prescribed in subdivision 4;
- (4) a statement that failure to petition the board within 60 days will preclude the person from contesting in any other court procedure or administrative hearing, the issues determined by the executive director; and
- (5) a copy of this section.

*[For text of subs 3 to 11, see M.S.1990]*

*History: 1991 c 340 s 9*

### 354.092 SABBATICAL LEAVE.

**Subdivision 1. Definition.** A sabbatical leave for the purpose of this section means a sabbatical leave as defined in section 125.18 or the applicable personnel policy of the state university and community college boards.

**Subd. 2. Pay rate; certification.** A sabbatical leave must be compensated by a minimum of one-third of the salary the member received for a comparable period during the prior fiscal year. Before the end of the fiscal year during which any sabbatical leave is granted, the employing unit granting the leave must certify the leave to the association on a form specified by the executive director.

**Subd. 3. Employer and employee contributions.** Deductions for employee contributions at the applicable rate specified in section 354.42 must be made by the employing unit from salary paid to the member for a sabbatical leave. The member may also make direct payment of employee contributions at the appropriate rates specified in section 354.42 based upon the difference between the salary received for the sabbatical leave and the salary received for a comparable period during the year immediately preceding the leave. This direct payment must be made by the end of the fiscal year following the fiscal year in which the leave of absence terminated and must be without interest.

**Subd. 4. Service credit.** If the employee contributions made under this section are less than the employee contributions made for a comparable period during the year immediately preceding the leave, the allowable and formula service credit of the member shall be prorated according to section 354.05, subdivision 25, clause (3), except that if the member is paid full salary for any sabbatical leave of absence, either past or prospective, the allowable and formula service credit shall not be prorated. A member may not receive more than three years of allowable service credit in any ten consecutive years under this section unless the allowable service credit was paid for by the member before July 1, 1962. For sabbatical leaves that begin after June 30, 1986, the required employer contributions specified in section 354.42 must be paid by the employing unit within 30 days after the association's written notification to the employing unit of the

amount due. Notwithstanding the provisions of any agreements to the contrary, employee and employer contributions may not be made to receive allowable service credit under this section if the member does not retain the right to full reinstatement both during and at the end of the sabbatical leave.

**History:** 1991 c 340 s 10

### **354.093 PARENTAL OR MATERNITY LEAVE.**

Before the end of the fiscal year during which any parental or maternity leave is granted, the employing unit granting the leave must certify the leave to the association on a form specified by the executive director. A member of the fund granted parental or maternity leave of absence by the employing unit is entitled to service credit not to exceed one year for the period of leave upon payment to the fund by the end of the fiscal year following the fiscal year in which the leave of absence terminated. This payment must include the required employee, employer and amortization contributions for the period of leave prescribed in section 354.42. The payment must be based on the member's average full-time monthly salary rate on the date the leave of absence commenced, and must be without interest. Notwithstanding the provisions of any agreements to the contrary, employee and employer contributions may not be made to receive allowable service credit under this section if the member does not retain the right to full reinstatement at the end of the leave.

**History:** 1991 c 340 s 11

### **354.094 EXTENDED LEAVES OF ABSENCE.**

**Subdivision 1. Service credit contributions.** Before the end of the fiscal year during which any extended leave of absence is granted pursuant to section 125.60 or 136.88, the employing unit granting the leave must certify the leave to the association on a form specified by the executive director. A member granted an extended leave of absence pursuant to section 125.60 or 136.88 may pay employee contributions and receive allowable service credit toward annuities and other benefits under this chapter, for each year of the leave provided the member and the employing board make the required employer contribution in any proportion they may agree upon, during the period of the leave which shall not exceed five years. A member may not receive more than five years of allowable service credit under this section. The employee and employer contributions must be based upon the rates of contribution prescribed by section 354.42 for the salary received during the year immediately preceding the extended leave. Payments for the years for which a member is receiving service credit while on extended leave must be made on or before the later of June 30 of each fiscal year for which service credit is received or within 30 days after first notification of the amount due, if requested by the member, is given by the association. No payment is permitted after the following September 30. Payments received after June 30 must include six percent interest from June 30 through the end of the month in which payment is received. Notwithstanding the provisions of any agreements to the contrary, employee and employer contributions may not be made to receive allowable service credit if the member does not have full reinstatement rights as provided in section 125.60 or 136.88, both during and at the end of the extended leave.

Subd. 1a. [Repealed, 1991 c 130 s 38; 1991 c 340 s 34

Subd. 1b. [Repealed, 1991 c 130 s 38; 1991 c 340 s 34

*[For text of subs 2 to 6, see M.S.1990]*

**History:** 1991 c 130 s 34; 1991 c 340 s 12

### **354.095 MEDICAL LEAVE; PAYMENT PROCEDURES.**

Upon granting a medical leave, an employing unit must certify the leave to the association on a form specified by the executive director. A member of the fund who is on an authorized medical leave of absence is entitled to receive allowable service

credit, not to exceed one year, for the period of leave, upon making the prescribed payment to the fund. This payment must include the required employee and employer contributions at the rates specified in section 354.42, subdivisions 2, 3, and 5, as applied to the member's average full-time monthly salary rate on the date the leave of absence commenced plus compound annual interest at the rate of 8.5 percent from the end of the fiscal year during which the leave terminates to the end of the month during which payment is made. The member must pay the total amount required unless the employing unit, at its option, pays the employer contributions. The total amount required must be paid before the effective date of retirement or by the end of the fiscal year following the fiscal year in which the leave of absence terminated, whichever is earlier. A member may not receive more than one year of allowable service credit during any fiscal year by making payment under this section. A member may not receive disability benefits under section 354.48 and receive allowable service credit under this section for the same period of time. Notwithstanding the provisions of any agreement to the contrary, employee and employer contributions may not be made to receive allowable service credit under this section if the member does not retain the right to full reinstatement both during and at the end of the medical leave.

**History:** 1991 c 340 s 13

### **354.10 FUND NOT SUBJECT TO ASSIGNMENT OR PROCESS; BENEFICIARIES.**

**Subdivision 1. Exemption; exceptions.** The right of a teacher to take advantage of the benefits provided by this chapter, is a personal right only and is not assignable. All money to the credit of a teacher's account in the fund or any money payable to the teacher from the fund belongs to the state of Minnesota until actually paid to the teacher or a beneficiary pursuant to the provisions of this chapter. Any power of attorney, assignment or attempted assignment of a teacher's interest in the fund, or of the beneficiary's interest therein, by a teacher or a beneficiary is void and is exempt from taxation under chapter 291 and from garnishment or levy under attachment or execution, except as provided in subdivision 2 or 3, or section 518.58, 518.581, or 518.611.

**Subd. 2. Automatic deposits.** The board may pay an annuity or benefit to a banking institution, qualified under chapter 48, that is a trustee for a person eligible to receive the annuity or benefit. Upon completion of the proper forms as provided by the executive director, the annuity or benefit amount may be electronically transferred or the annuity or benefit check may be mailed to a banking institution, savings association, or credit union for deposit to the recipient's individual account or joint account with the recipient's spouse or any other person designated by the recipient. Any overpayment to a joint account after the death of the annuity or benefit recipient must be repaid to the fund by the joint tenant if the overpayment is not repaid to the fund by the banking institution, savings association, or credit union. The board may prescribe the conditions which govern these procedures.

*[For text of subd 3, see M.S.1990]*

**Subd. 4. Changes in designated beneficiaries.** Any beneficiary designated by a retiree or member under section 354.05, subdivision 22, may be changed or revoked by the retiree or member on a form provided by the executive director. A change or revocation made under this subdivision is valid only if the properly completed form is received by the fund postmarked on or before the date of death of the retiree or the member. If a designated beneficiary dies before the retiree or member designating the beneficiary, and a new beneficiary is not designated, the retiree's or member's estate is the beneficiary.

**History:** 1991 c 340 s 14-16

### **354.33 COMPUTATION OF RETIREMENT ANNUITIES.**

*[For text of subd 5, see M.S.1990]*

Subd. 6. **Combinations of basic and coordinated service.** A person's annuity must be computed as a basic member for any service previously accrued as a basic member if the person retires with the status of a coordinated member as a result of one or both of the following events: (1) transferring from public school teaching to state university teaching, and/or (2) not performing teaching service within a fiscal year. A person's annuity must be computed as a coordinated member for any service previously accrued as a coordinated member if the person retires with the status of a basic member as a result of transferring from public school teaching to community college teaching.

**History:** 1991 c 340 s 17

### **354.35 OPTIONAL ACCELERATED RETIREMENT ANNUITY BEFORE AGE 65.**

Any coordinated member who retires before age 65 may elect to receive an optional accelerated retirement annuity from the association which provides for different annuity amounts over different periods of retirement. The election of this optional accelerated retirement annuity is exercised by making an application to the board on a form provided by the board. The optional accelerated retirement annuity must take the form of an annuity payable for the period before the member attains age 65 in a greater amount than the amount of the annuity calculated under section 354.44 on the basis of the age of the member at retirement, but the optional accelerated retirement annuity must be the actuarial equivalent of the member's annuity computed on the basis of the member's age at retirement. The greater amount must be paid until the retiree reaches age 65 and at that time the payment from the association must be reduced. For each year the retiree is under age 65, up to five percent of the total life annuity required reserves may be used to accelerate the optional retirement annuity under this section. The method of computing the optional accelerated retirement annuity provided in this section is established by the board of trustees. In establishing the method of computing the optional accelerated retirement annuity, the board of trustees must obtain the written approval of the commission-retained actuary. The written approval must be a part of the permanent records of the board of trustees.

**History:** 1991 c 340 s 18

### **354.41 TEACHERS RETIREMENT ASSOCIATION, ELIGIBILITY FOR MEMBERSHIP.**

*[For text of subs 2 to 5, see M.S.1990]*

Subd. 7. **Exceptions.** Members of the fund as described in subdivision 4 or 9 and employees of the teachers retirement association are not eligible for election to the board of trustees.

*[For text of subd 9, see M.S.1990]*

**History:** 1991 c 340 s 19

### **354.46 PAYMENTS AFTER DEATH.**

Subdivision 1. **Basic program; benefits for spouse and children of teacher.** If a basic member who has at least 18 months of allowable service credit and who has an average salary as defined in section 354.44, subdivision 6, equal to or greater than \$75 dies prior to retirement or if a former basic member who, at the time of death, was totally and permanently disabled and receiving disability benefits pursuant to section 354.48 dies prior to attaining the age of 65 years, the surviving dependent spouse and dependent children of the basic member or former basic member shall be entitled to receive a monthly benefit as follows:

- (a) Surviving dependent spouse ..... 50 percent of the basic member's monthly average salary paid in the last full fiscal year preceding death
- (b) Each dependent child ..... ten percent of the basic member's monthly average salary paid in the last full fiscal year preceding death

Payments for the benefit of any dependent child under the age of 22 years shall be made to the surviving parent, or if there be none, to the legal guardian of the child. The maximum monthly benefit shall not exceed \$1,000 for any one family, and the minimum benefit per family shall not be less than 50 percent of the basic member's average salary, subject to the foregoing maximum. The surviving dependent children's benefit shall be reduced pro tanto when any surviving child is no longer dependent.

If the basic member and the surviving dependent spouse are killed in a common disaster and if the total of all survivors benefits payable pursuant to this subdivision is less than the accumulated deductions plus interest payable, the surviving dependent children shall receive the difference in a lump sum payment.

If the survivor benefits provided in this subdivision exceed in total the monthly average salary of the deceased basic member, these benefits shall be reduced to an amount equal to the deceased basic member's monthly average salary.

Prior to payment of any survivor benefit pursuant to this subdivision, in lieu of that benefit, the surviving dependent spouse may elect to receive the joint and survivor annuity provided pursuant to subdivision 2, or may elect to receive a refund of accumulated deductions with interest in a lump sum as provided pursuant to section 354.47, subdivision 1. If there are any surviving dependent children, the surviving dependent spouse may elect to receive the refund of accumulated deductions only with the consent of the district court of the district in which the surviving dependent child or children reside.

**Subd. 2. Death while eligible designated beneficiary benefit.** The surviving spouse of any member or former member who has attained the age of at least 50 years and has credit for at least three years of allowable service or who has credit for at least 30 years of allowable service irrespective of age is entitled to joint and survivor annuity coverage in the event of death of the member prior to retirement. If the surviving spouse does not elect to receive a surviving spouse benefit provided pursuant to subdivision 1, if applicable, or does not elect to receive a refund of accumulated member contributions provided pursuant to section 354.47, subdivision 1, the surviving spouse is entitled to receive, upon written application on a form prescribed by the executive director, a benefit equal to the second portion of a 100 percent joint and survivor annuity as provided pursuant to section 354.45 and computed pursuant to section 354.44, subdivision 2, 6, or 7, whichever is applicable. The surviving spouse may apply for the annuity at any time after the date on which the deceased employee would have attained the required age for retirement based on the employee's allowable service. This benefit accrues from the day following the date of death but may not begin to accrue more than six months before the date the application is filed with the executive director. Sections 354.44, subdivision 6 and 354.60 apply to a deferred annuity payable under this section. The benefit is payable for life.

*[For text of subs 3 and 5, see M.S.1990]*

**History:** 1991 c 269 art 2 s 10; 1991 c 340 s 20

### **354.48 PERMANENT DISABILITY BENEFITS.**

*[For text of subd 1, see M.S.1990]*

**Subd. 2. Applications.** Any person described in subdivision 1, or another person authorized to act on behalf of the person, may make application for a total and permanent disability benefit only within the 18-month period following the termination of teaching service. This benefit accrues from the day following the commencement of disability or the day following the last day for which salary is paid, whichever is later, but may not begin to accrue more than 90 days before the date the application is filed with the executive director. If salary is being received for either annual or sick leave during the period, payments accrue from the day following the last day for which this salary is paid.

*[For text of subs 3 and 3a, see M.S.1990]*

**Subd. 4. Determination by the executive director.** The executive director shall have the member examined by at least two licensed physicians selected by the medical advisor. These physicians shall make written reports to the executive director concerning the member's disability including medical opinions as to whether or not the member is permanently and totally disabled within the meaning of section 354.05, subdivision 14. The executive director shall also obtain written certification from the last employer stating whether or not the member was separated from service because of a disability which would reasonably prevent further service to the employer and as a consequence the member is not entitled to compensation from the employer. If upon the consideration of the reports of the physicians and any other evidence presented by the member or others interested therein, the executive director finds the member totally and permanently disabled, the executive director shall grant the member a disability benefit. The fact that an employee is placed on leave of absence without compensation because of disability shall not bar the member from receiving a disability benefit.

**Subd. 5.** [Repealed, 1991 c 340 s 34]

**Subd. 6. Regular physical examinations.** At least once each year during the first five years following the allowance of a disability benefit to any member, and at least once in every three-year period thereafter, the executive director shall require the disability beneficiary to undergo a medical examination to be made at the place of residence of such person, or at any other place mutually agreed upon, by a physician or physicians engaged by the executive director. If any examination indicates that the member is no longer permanently and totally disabled or that the member is engaged or is able to engage in a substantial gainful occupation, payments of the disability benefit by the fund shall be discontinued. The payments shall discontinue as soon as the member is reinstated to the payroll following sick leave, but payment may not be made for more than 60 days after physicians engaged by the executive director find that the person is no longer permanently and totally disabled.

*[For text of subd 6a, see M.S.1990]*

**Subd. 7. Partial reemployment.** If the disabled person resumes a gainful occupation in which earnings are less than the person's salary at the date of disability, the amount of earnings plus the disability benefit originally granted may not exceed the salary at the date of disability. If the sum of earnings plus the disability benefit originally granted exceeds the salary at the date of disability, the amount of excess earnings must be deducted from the disability benefit payable during the following calendar year. The provisions of this subdivision shall not prohibit the executive director from making a determination that a member is no longer totally and permanently disabled or that the member is engaged or is able to engage in a substantial gainful occupation based on the results of the regular physical examinations required by subdivision 6 or any other physical examinations required by the board. Payment of the disability benefit provided in this subdivision during a period of partial reemployment shall be discontinued if the executive director finds that the member is no longer totally and permanently disabled.

**Subd. 8. Refusal of examination.** If any disabled person refuses to submit to a medical examination as required under this section, payments by the fund must be discon-



tinued and all rights of the member in any disability benefit must be revoked by the executive director.

*[For text of subds 9 and 10, see M.S.1990]*

**History:** 1991 c 340 s 21-25

### **354.49 REFUND.**

*[For text of subds 1 and 2, see M.S.1990]*

**Subd. 3. Refund in certain instances.** Any person not covered by the formula program who has attained normal retirement age with less than the minimum service required for an annuity and who ceases to be a member because of termination of teaching service is entitled upon application to a refund in an amount equal to the person's accumulated deductions plus interest at the rates used to compute annuities under section 354.44, subdivision 2 in lieu of a proportionate annuity pursuant to section 356.32. If a person who has attained normal retirement age is eligible for an annuity or is covered by the formula program, the refund is an amount equal to the accumulated deductions credited to the person's account as of June 30, 1957, and after July 1, 1957, the accumulated deductions plus interest at the rate of six percent compounded annually. For the purpose of this subdivision, interest must be computed on fiscal year end balances to the first day of the month in which the refund is issued.

*[For text of subds 4 and 5, see M.S.1990]*

**History:** 1991 c 340 s 26

### **354.50 TERMINATION OF SERVICE CREDITS.**

**Subdivision 1. Repayment of refund.** When any member accepts a refund provided in section 354.49, all existing service credits to which the member was entitled before accepting the refund terminate and are not restored until the former member acquires not less than two years allowable service credit after taking the last refund. In that event the former member may repay the refund. If more than one refund has been taken, all refunds must be repaid. Teaching service covered under the provisions of chapter 354B may be used to fulfill the two-year requirement of this subdivision.

*[For text of subds 2 to 5, see M.S.1990]*

**History:** 1991 c 340 s 27

### **354.52 REPORTS.**

**Subd. 2. Annual summary reports.** On or before August 1 each year, each school board or managing body must report to the executive director giving an itemized summary of the total amount withheld from the salaries of teachers for teachers retirement deductions and all other information the executive director requires. If the itemized summary is received after August 1 in any year, there is a penalty not to exceed \$50 for each month or portion thereof which the summary is delinquent, as determined by the executive director. The penalty must be paid by the school board or the managing body.

**Subd. 2a. Annual postretirement income reports.** Before each February 15, each school board or managing body must report to the executive director the amount of income earned during the previous calendar year by each retiree for teaching service performed after retirement. This annual report must be based on reemployment income as defined in section 354.44, subdivision 5, and it must be made on a form provided by the executive director. Signing the report has the force and effect of an oath as to the correctness of the amount of postretirement reemployment income earned. If the required report is received after February 15 in any year there is a penalty not to exceed \$50 for each month or portion thereof which the report is late, as determined by the executive director. The penalty must be paid by the school board or managing body.

*[For text of subs 3 to 5, see M.S.1990]*

**History:** 1991 c 340 s 28,29