

FALL 2025

Extracurricular salary and TRA

Administrators

Minnesota statute specifies that most administrators' extracurricular pay should not be reported to TRA because it is not eligible salary. Specifically, payments to administrators for work done "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" would not be eligible salary for TRA.

Assist in maintaining the accuracy of TRA member records by completing these steps:

- » Submit an adjustment backing out the salary and any deductions or contributions if any ineligible extracurricular salary for administrators has been submitted for the current year.
- » Check the **Year-End Eligibility Report for FY 2025** form once you receive it. TRA will refund amounts submitted for ineligible pay.
- » Do not submit ineligible extracurricular pay for administrators in the future.

Please call TRA's employer line at 800-657-3853 or send a message through the [TRA employer portal](#) if you have payroll submission questions.

Staff with only extracurricular salary

The **Year-End Eligibility Report for FY 2025** form (TRA5630) for TRA members who only earned extracurricular pay (pay type 02) in fiscal year 2025 will be sent out soon. Please review the form carefully when completing it. TRA needs to know what extracurricular work was performed.

Remember: If a member is **only** working in an extracurricular capacity in the future, the salary should not be submitted to TRA.

Report pay types accurately

When submitting payroll, entering the correct pay type is important and helps TRA determine eligible salary. By indicating the correct pay type, such as 01 (regular activity), 02 (extracurricular), 03 (substitute), etc., TRA is able to maintain accurate records.



Minnesota Paid Leave program

The Minnesota Paid Leave (MPL) program is set to go into effect on January 1, 2026.

With the MPL program, the state—not the employer—pays the employee's partial missed wages. Therefore, TRA payroll contributions will not be deducted from those dollars. Service credit will not be accrued unless the member is on an eligible leave.



Inform TRA when your organization's payroll staff change

Notify TRA when there is turnover with human resources or payroll staff who use TRA's employer data. TRA will then remove the former employee's contact information and deactivate access to TRA systems. Additionally, notify TRA of any new personnel who need to be set up as a contact for user access.

For security purposes, past employee usernames and passwords must not be shared. To make a request to update your organization's personnel or an individuals' contact information, call the employer line at 800-657-3853 or send a message through the [TRA employer portal](#).

TRA is available to provide training for new employees who are unfamiliar with TRA's reporting processes. To request training, simply contact TRA by phone or through the TRA employer portal.



Year-end payroll reminders

TRA works with employers to ensure all eligible employment is reported to TRA in accordance with Minnesota statute. Please help ensure employees have accurate records at TRA so their future benefits can be calculated correctly.

- » If your organization is selected for review or if your employees are selected for an administrator's salary review, respond thoroughly to the reviewer's questions.
- » When submitting adjustment files, update the pay type code to supplemental instead of regular to prevent delinquency.
- » When submitting adjustments, do not enter any salary if there is no new salary to report.



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