

**Montana Public Employee Retirement Administration
Non-Contributing Values
Excluding Central Payroll**

Excluded Employees				
Sections 19-3-403, 19-3-201, 19-3-111, Section 19-3-1106 (6), 19-20-302(2), MCA. 26 U.S.C. 3401(a) and 31.3401(a)-2(b)(2)				
Code Values	Short Description	Long Description	Applicable Employers	Retirement System
ECFD	Current active members of other retirement systems (ie. the feds)	Funded by Feds - member cannot be receiving credit in two systems for the same service. Exceptions: If a bargaining unit agreement requires membership in the retirement systems; If a person is a retiree of a different retirement plan and receiving a benefit.	All	PERS
EEJE	Election Judge Employee	Employees serving as an election judge with earnings that do not exceed \$1,500 per year.	CI, CO, SD and OA	PERS
EPCC	Court Commissioners paid by per diem	Those who serve the state or any contracting employer intermittently and who are paid on a per diem basis.	CI and CO	PERS
EPEO	Elected Officials paid by per diem	Those who serve the state or any contracting employer intermittently and who are paid on a per diem basis.	CI; CO and OA	PERS
EPBM	Appointed Members of Board paid by per diem	Those who serve the state or any contracting employer intermittently and who are paid on a per diem basis.	All	PERS
EFSE	Full time students attending and working at the same elementary or high school	Is NOT eligible to purchase service. (A part time student would fall under the categories of optional or mandatory, depending on the circumstances.)	SD; HS; OA (educational cooperatives, head start)	PERS
EFSU	Full time students attending and working at the same school of higher education (ie. University)	IS eligible to later purchase service. (A part time student would fall under the categories of optional or mandatory, depending on the circumstances.)	UN; OA (community colleges)	PERS
ECPS	Carve outs under Political Subdivision	Some PERS contracts allowed employers to specify which employees would be covered under PERS	All, excluding UN	PERS
EUTE	University temporary employees	Statute allows temporary employees that have negotiated an alternative benefits package to be exempt from the membership requirements.	UN	PERS
ETRS	Employees of a school district/university employed in a position not eligible for PERS	Contributing and non-contributing employees working in a TRS position that is not eligible for PERS including TRS contributing employees, employees who are optional under TRS and TRS working retirees OR university system employees (academic and professional staff) that are eligible only for the ORP.	CO, CP, SD, UN, HS, OA	PERS

Applicable Employer Key:

CI – Cities
CO – Counties
HS – High Schools
OA – Other Agencies
SD – School Districts
UN - Universities

Optional Employees
Section 19-3-412, MCA

Code Values	Short Description	Long Description	Applicable Employers	Retirement System
OPLE	Elected Officials for local governments	Local elected officials. <i>Exception:</i> County Superintendents that are also TRS retirees are not eligible for PERS membership and should not be reported to MPERA as a Non-Contributing employee.	CI; CO and OA	PERS
OEUH	Employee under 960 hours	Employees have an election to belong, or not, if it is anticipated that the position is part time working less than 960 hours. At 961 hours it is mandatory for the employee to belong to the retirement plan and start making all required contributions.	All	PERS
OERH	Rest home or county hospital employees	Employees of county hospitals or rest homes	CO and OA	PERS
OECA	Chief Administrative officer of any CO or CI	Career employees whose function is chief administrative officer. Select governments that hire a CAO to assist the councils.	CO and CI	PERS

Working Retirees

Section 19-3-1106, 19-5-103, 19-7-1101, 19-13-210, MCA

Code Values	Short Description	Long Description	Applicable Employers	Retirement System
WR	Any retiree returning to work within the same retirement system.	Any PERS retiree that returns to a PERS covered position that works within their established hours and earnings limitation.	All	PERS
		Any SRS retiree that returns to work under a SRS covered position that works within their established hours and earnings limitation.	SR	SRS
		Any FURS retiree that returns to work under a FURS covered position that works within their established hours and earnings limitation.	FG	FURS

Applicable Employer Key:

CI – Cities
CO – Counties
HS – High Schools
OA – Other Agencies
SD – School Districts
UN – Universities
SR – Sheriff
FG – Fire Departments