



RETIREMENT SERVICES DIVISION MEMORANDUM 2022-02
November 28, 2022
TO THE HEADS OF ALL STATE AGENCIES

Attention: All Human Resources and Payroll Officers
Subject: Onboarding Employees

This memorandum will discuss the forms that must be completed and sent to the Retirement Services Division (RSD) of the Office of the State Comptroller (OSC) whenever an individual is newly hired or newly reemployed by your agency.

Most individuals entering state service for the first time will be placed in Tier IV of the State Employees Retirement System (SERS). This plan has both a defined benefit (DB) component and defined contribution (DC) component. (*See* deductions codes, attachment I).

Forms

1. **Enrollment Forms.** The RSD **must** receive a completed enrollment form—either a **CO-931**, a **CO-931h**, or **CO-931(T4S)**—for each person who is newly hired by an agency of the State of Connecticut. The RSD must also receive an enrollment form for every person who rejoins state service after a break in employment. It is imperative that all newly-hired and newly-reemployed employees be set up with the correct placement and deductions at the time their state employment or reemployment begins.

2. **Designation of Beneficiary Forms.** Newly-hired and newly-reemployed employees must also complete a Designation of Retirement Plan Beneficiary form, Form **CO-999** ([CO-999 rev 6-18.pdf \(ct.gov\)](#)). The beneficiary who is designated in this form may receive a refund of the employee's SERS contributions after the employee's death. While this form must be completed at the time of hire, it should also be offered to employees who experience a change of life event, such as a marriage, divorce, or death of a spouse. The form that was signed most recently is the one will be honored at the time of the employee's death.

3. **Service Purchase Forms.** Newly-hired and newly-reemployed retirees should be offered the opportunity to purchase any additional service credit in SERS to which they may be entitled—for example, credit for prior military service or prior municipal service. Most new hires will use either the Retirement Credit Purchase Request for Prior Misc. Service form, Form **CO-991** ([CO-](#)

[991.pdf \(ct.gov\)](#)), or the Retirement Credit Restoration Request, Form **CO-992** ([CO-992.pdf \(ct.gov\)](#)).

Please note: Some opportunities to purchase credit expire after one year of employment or reemployment, so it is vitally important to discuss these forms with all new hires. If the employee does not receive the proper form at the time of his or her employment or reemployment, the employee might miss the opportunity to obtain valuable service credit in SERS.

Procedures

1. Enrollment Forms. For most employees enrolling in SERS, each employing agency must complete the **CO-931** form. ([CO-931 rEV 04-2018.pdf \(ct.gov\)](#)). The form must be signed by both the employee and a representative of the employing agency. The signed form should be sent to the RSD at the address above, and a copy should be placed in the employee's personnel file.

Employees in higher education and certain substitute instructors who elect to participate in SERS must complete Form **CO-931h** ([CO-931h rev12-2019.pdf \(ct.gov\)](#)) or Form **CO-931(T4S)** ([CO-931\(T4S\).pdf \(ct.gov\)](#)). The form must be completed on the employee's first day of state employment. The form must be signed by both the employee and a representative of the employing agency. The signed form should be sent to the RSD at the address above, and a copy should be placed in the employee's personnel file.

If an employee transfers from a non-hazardous duty position to a hazardous-duty position, or if the employee transfers from a hazardous-duty position to a non-hazardous duty provision, then, in either case, a new **CO-931** should be completed and sent to OSC. In addition, the Payroll Unit must update the deduction rate of the employee's contributions.

Please note: If an employee has not been set up to participate in a SERS plan on his or her first day of employment, and if no enrollment form is on file for that employee, then the employee will be placed in the default plan for his or her bargaining unit, and the employee will be responsible for all missed deductions at the time this omission is discovered. The agency should be proactive in enrolling members to avoid this unfortunate predicament.

2. Designation of Beneficiaries. The original Form **CO-999** should be submitted to OSC at the address above, with a copy to remain in the employee personnel file.

3. Service Purchase Forms. The original of Form **CO-991** or **co-992** should be submitted to OSC at the address above, with a copy to remain in the employee personnel file.

Resources

1. **For Employees.** When you are on-boarding, please explain the following tools that are employees can use to acknowledge their contribution rate at the time of hire and review how SERS enrollment will relate to their potential retirement, including vesting rules and benefits:

Webinars, Tier Summary Plan Descriptions, Retirement Calculators are available at:
<https://www.osc.ct.gov/rbsd/stateretire.htm>

Health planners are also available from care compass at:
<https://carecompass.ct.gov/openenrollment/>

2. **For HR.** If you are new to your human resources or payroll role, or if you would like to refresh your knowledge about retirement enrollments, new hires, and plan eligibility, OSC will be providing workshops on these topics. These workshops will consist of a short presentation, followed by a live chat in which OSC staff will respond to questions.

These sessions will be offered once monthly, and you must pre-register to attend. If interested, please follow the link to the [Retirement Services Division Bookings Website](#) to sign up.¹ The first training is scheduled for Tuesday, December 6, 2022 from 10:00 to 11:00 a.m. so sign-up at the booking site and we look forward to working together.

3. **For Everyone.** The OSC website is being redesigned to provide a user-friendly experience and we will update you as our progress continues. Our Customer Service Center may also be reached at Osc.rsd@ct.gov and we thank you for our continued partnership.

Please refer to [Attachment I](#) for Tier IV Payroll Deduction Codes.

Please refer to [Attachment II](#) for Election Eligibility at a Glance.

Please refer to [Attachment III](#) for Retirement Default Elections.

Regards,

The Retirement & Benefit Services Division
Office of the State Comptroller

¹ <https://outlook.office365.com/owa/calendar/RetirementServiceDivisionHRTraining@ct.gov/bookings/>