



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF PENSIONS AND BENEFITS
P. O. Box 295

TRENTON, NEW JERSEY 08625-0295
Telephone (609) 292-7524 / Facsimile (609) 777-1779
TRS 711 (609) 292-6683
www.nj.gov/treasury/pensions

PHILIP D. MURPHY
Governor

TAHESHA L. WAY
Lt. Governor

ELIZABETH MAHER MUOIO
State Treasurer

JOHN D. MEGARIOTIS
Acting Director

January 22, 2024

TO: Certifying Officers of the Teachers' Pension and Annuity Fund (TPAF)

FROM: New Jersey Division of Pensions and Benefits (NJDPB)

SUBJECT: Creditable Compensation – 6th period

This letter serves to clarify the regulations for a TPAF member working a 6th period class. The salary for the 6th period class will be accepted on the Internet-based Report of Contributions (IROC) if all of the following are met:

- The 6th period class is performed during regular school hours.
- The class is part of the regular school curriculum for the entire school year.
- There is equal opportunity for all eligible teachers to teach the 6th period classes.
- The pay structure for teaching a 6th period class must be defined in the teacher's contract.
- The teacher working the 6th period class worked a minimum period of one month.
- All other requirements for the compensation to be creditable in the TPAF must be met.

A TPAF member teaching a 6th period class that also teaches an additional class (7th period) will be able to receive credit for the additional 7th period if all the same requirements listed above are met for this period.

Please include in the comments section of the IROC "6th period" if the member's salary is adjusted for the additional class. Audit may request documents to confirm the salary adjustment for a 6th period.

The Audit Section within the NJDPB will be reviewing any pending cases from the year 2021 and later for a TPAF member that was denied salary credit for the 6th period from a previous reported IROC. An employer who has concerns regarding a member receiving previous salary credit for a 6th period class can send an email to Pensions-Audit@treas.nj.gov using "6th period" in the subject area. Please provide the member name and membership number in the body of the email. Members can inquire through mail to the above address and put it to the attention of Audit Section or email through the NJDPB website, <https://www.nj.gov/treasury/pensions>, under the "Contact Us" tab.

The employer can contact the IROC hotline at (609) 777-2115 (select option #1) regarding any future inquiries with reporting the 6th period on the IROC.