

Email message – December 20, 2024

**TO:** Certifying Officers of Teachers' Pension and Annuity Fund (TPAF)  
Participating Local Employers

**FROM:** New Jersey Division of Pensions & Benefits (NJDPB)

**SUBJECT: Employer Liability for Early Retirement Incentive 2 & 3 Programs**

The 2025 Employer Accrued Liability Notice and Invoice for the Early Retirement Incentive 2 & 3 Programs is now available to TPAF local employers from the NJDPB.

Please be advised that the Accrued Liability Notice and Invoice are only available online – ***paper invoices are no longer mailed.***

To access the Accrued Liability Notice and Invoice for 2025, log on to your location in the Employer Pensions and Benefits Information Connection (EPIC).

On the EPIC Home Page, click the "Employer Appropriations Bill" button. From the Employer Appropriations application menu, you can view and print your location's 2025 Accrued Liability Notice and Invoice.

**Note:** If you are the Certifying Officer for more than one retirement system or multiple reporting locations, you must log on to each assigned location in EPIC to view or print that location's Accrued Liability Notice and Invoice.

From the Employer Appropriations application menu, you can make your required payment through buttons linked to the Transmittal Electronic Payment System (TEPS). All remittances must be made through TEPS by the statutory payment date of April 1, 2025. If timely payment is not received within 30 days after the due date, interest will be levied at the rate of 10% per annum in accordance with statute.

If you need additional information about using EPIC or the online Employer Appropriations application, see the EPIC user information at: [www.nj.gov/treasury/pensions/epic-register.shtml](http://www.nj.gov/treasury/pensions/epic-register.shtml)

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