

Ready To Retire: TSERS edition

**Presented by: University Human Resources
Benefits, Employee Wellness and Work Life Programs**

Information shared in this document/presentation is presented based on current law and plan design. This information is subject to change based on changing laws and plan regulation. The prevailing laws/regulation shall supersede the information presented.

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Things to Consider



Your Finances

Can you afford to retire? When you add up your sources of retirement income, will you have enough to last throughout retirement doing what you enjoy? Also, think about major expenses, such as a mortgage.

Keep in mind that retirement may bring new expenses, like travel or health care.

Your Family

Do you still have children to support? Do you plan to visit family with your new free time? If you're married or have a partner, you may need savings and a vision that works for both of you.

Your Lifestyle

How will you spend your time in retirement? Hobbies, travel and even another job all impact how much money you'll need for your retirement.

Your Health (physical and mental)

Whether you are healthy now or know that you'll have health issues to address in retirement, you should be prepared to spend more on health care. According to the AARP, a 65-year-old couple who retired in 2023 would need approximately \$315,000 to cover future medical expenses, not including the costs of long-term care.

Are you mentally ready to retire? Do you have other interests to pursue that will stimulate you physically and mentally?

Your Home

Do you plan to stay in your home? There may be costs to consider such as continued upkeep or renovation. Would you rather downsize, or join a retirement community?

NC State Financial Consultants

Meet with representatives from our retirement plan vendors for financial and retirement related advice.

TIAA - ORP, 403(b) and 457 Plans

Erick Bell | 919-687-5231 | erick.bell@tiaa.org

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Empower (formerly Prudential) - NC 401(k) & NC 457 Plans

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CAPTRUST

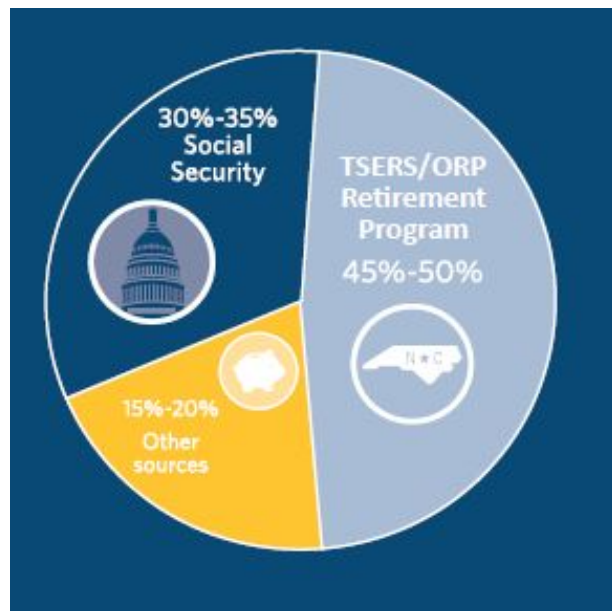
CAPTRUST is a third-party, independent group of advisors working with the UNC System. Contact CAPTRUST directly at 1-800-967-9948.

Sources of Retirement Income

 <p>State of North Carolina and UNC System-provided benefit plans and programs</p>	 <p>Government-provided benefits (paid into throughout your career)</p>	 <p>Additional personal savings</p>
<ul style="list-style-type: none"> • Mandatory Retirement Plans — either TSERS (Teachers’ and State Employees’ Retirement System) or the ORP (Optional Retirement Program). • Supplemental Retirement Plans (UNC System 403(b) Plan, NC 401(k) Plan, NC Deferred Compensation Plan (a 457(b) Plan) and the UNC System 457(b) Plan). • Retiree health insurance under the State Health Plan of North Carolina, if you are eligible. 	<ul style="list-style-type: none"> • Social Security will provide a <i>portion</i> of your retirement income, though it is not intended to provide all of your income in retirement. • Medicare will provide your primary health care coverage (when you are age 65 or older), although coverage under the State Health Plan of North Carolina for eligible participants can help pay medical expenses in retirement. 	<ul style="list-style-type: none"> • Outside savings plans, such as an IRA, retirement savings from a previous employer or other investments. • Your spouse’s retirement savings and investments, if you are married. • Inheritance and any life or other insurance policies.

Source: UNC System Retirement Planning Guide

Sources of Retirement Income



For people currently age 65 or older, Social Security will only provide 30%-35% of their income in retirement.

This means you will have to save the remaining 65%-70% of your retirement income through savings vehicles like TSERS or the ORP, Supplemental Retirement Plans and your personal savings. Generally, your TSERS or ORP savings may cover roughly 45%-50% of your retirement income, and the remaining 15%- 25% will need to come from other sources of personal savings.

Talking About TSERS

**(Teachers' and State Employees'
Retirement System)**

Talking About TSERS

- Defined Benefit Plan
- ORBIT (Online Retirement Benefits through Integrated Technology)
- Retirement Eligibility
- Benefit Formula
- Payment Options
- Taxes
- How to Retire

TSEERS - Defined Benefit Plan

- Traditional pension plan
- Defines a benefit upon retirement
- Employer/employee mix of money into a general pension fund
- Employee doesn't bear any risk or control investments
- Not an IRA, 401(k), or 403(b)

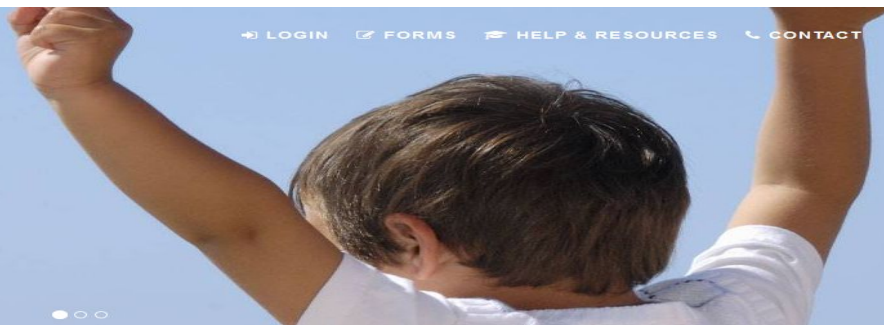
Where It All Begins - ORBIT

www.myncretirement.com

Members can find information on benefits, current news, links to recent legislation and access their personal retirement account via ORBIT



→ LOGIN ↗ FORMS ➤ HELP & RESOURCES ☎ CONTACT



<https://orbit.myncretirement.com/>

Establish your user ID and password for your ORBIT account

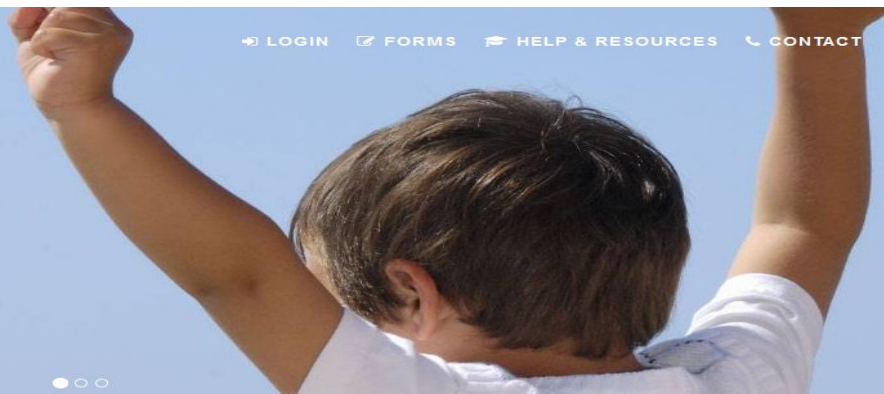
Where It All Begins - ORBIT

<https://orbit.myncretirement.com/>

Access your Custom Benefit Estimator Tool



→ LOGIN ↗ FORMS 📖 HELP & RESOURCES ☎ CONTACT



Review/Check your service history

TSERS - Retirement Eligibility

Service retirement (unreduced benefit)

- 30 years of creditable service at any age
- Age 60 + 25 years creditable service
- Age 65 + 5 years membership service*

Early retirement (reduced benefit)

- Age 50 + 20 years creditable service
- Age 60 + 5 years membership service*

**All employees have a five (5) year vesting rule*

TSERS - Benefit Formula

Average Final Compensation (AFC)

Average of your highest 48 consecutive months of salary, including leave payouts (if payouts are within highest 48 months)

Leave Payouts

(Annual & Bonus Leave)

Retirement Factor

Currently 1.82%

Creditable Service (including Sick Leave)

EXAMPLE	
AFC	\$72,346.88
Retirement Factor	x <u>1.82%</u>
	\$1316.71
Years of Service	x <u>25</u>
Annual Amount	\$32,917.75
	÷ <u>12</u>
Monthly Benefit	\$2743.15

TSERS - Benefit Formula

Average Final Compensation (AFC) is the average of your highest-paid consecutive 48 months of salary. If these highest-paid months include the final payment for unused vacation leave, bonus leave and/or pro-rated longevity, your average final compensation will be increased by these payouts.

Does not have to be your last 48 months of salary

Note: If your highest-paid consecutive 48 months of salary are not immediately prior to retirement, leave payouts will not be counted in your AFC.

TSERS - Leave Payouts

Annual Leave

Payout maxes at 240 hours

(prorated max based upon FTE and appointment length)

Bonus Leave

- Payout of (Historic) Bonus Leave (no max)
- 2017 & 2018 Special Bonus Leave is not compensable at retirement and must be used or lost

TSEERS – Sick Leave Conversion

Converting Sick Leave (based on 1.0 FTE):

8 hours = 1 day

20 days = 1 month of credit

TSEERS participants receive one month of service credit for every 20 days of sick leave, plus one month for any portion remaining as long as it's more than one hour

Example: 1,649 hours of Sick Leave

1,649 hrs / 8 hrs = **206 days**

206 days / 20 days = **10.3 months**

10.3 months = **11 months of credit**

***No limit on sick leave / Cannot eliminate age guidelines
(Sick leave doesn't make you older)***

TSEERS - Creditable Service

- **Includes Membership Service**
- **Includes Sick Leave**
- **Purchasing Service Credit**

Military, withdrawn service, “out of state” government service, state government temporary or part-time service, etc.

How much to buy

Determine value

How to purchase

Plan-to-plan transfer



Visit ORBIT at <https://orbit.myncretirement.com/>

Choose Your Payment Option

Under TSERS, you have the flexibility to choose the monthly distribution option that best suits your savings goals, including:

Maximum Option	100% Joint and Survivor	50% Joint and Survivor	Social Security Leveling	<p>Modified Joint and Survivor (also referred to as “pop-up” options)</p> <ul style="list-style-type: none"> – Combination benefit between the 100% Joint and Survivor Option and the Maximum Option – Combination benefit between the 50% Joint and Survivor Option and the Maximum Option
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RECEIVE PAYMENTS

Once you elect your monthly distribution option, payments will be made as follows:

- Your first payment is always a physical check
- Subsequent payments will be sent to you via direct deposit on the 25th of each month (Note that December payments usually are earlier)
- Considered retired when the first payment is due or made, not when cashed

TSERS - Payment Options (example)

Estimated Monthly Retirement Payment Options	Paid Monthly to Retiree	Paid Monthly to Survivor Upon Retiree's Death	Paid to Retiree Upon Survivor's Death
Maximum	\$2,743	\$0	n/a
#2 100% Survivorship	\$2,314	\$2,314	\$2,314
#3 50% Survivorship	\$2,510	\$1,255	\$2,510
Modified			
#6-2 100% Survivorship	\$2,264	\$2,264	\$2,743
#6-3 50% Survivorship	\$2,480	\$1,240	\$2,743

TSERS - Payment Options

Option 4 – Social Security Leveling

- Uses inflated Social Security estimate and assumes you will work until age 62
- If you decide to take Social Security after age 62, be aware that your TSERS benefit will still reduce at age 62. If you take Social Security benefits at age 62, an earnings limit will apply.

Estimated Monthly Retirement Payment Options	Paid Monthly to Retiree	Paid Monthly to Survivor Upon Retiree's Death	Paid to Retiree Upon Survivor's Death
(\$1,200 SSA benefit)			
Until Age 62	\$3,784	\$0	n/a
Age 62 and after	\$2,584	\$0	n/a

**What should a retiree
consider when
choosing a payment
option?**

TSEERS - *Active* Survivor Benefits

TSEERS Active Employee Death Benefit

- Min: \$25,000 – Max: \$50,000
- Remains in effect up to 180 days after retirement

Survivor Active Employee Alternate Benefit

- Only one beneficiary for Return of Contributions named to be eligible
- 20 years of creditable service (not including sick leave), regardless of age OR
- Age 60 with five years of membership

TSEERS - *Retiree* Survivor Benefits

Contributory Death Benefit

- Optional \$10,000 Benefit
- Retiree pays the full cost of this benefit that can be deducted from retirement check

Guaranteed Refund

- Return of Contributions
- Not Applicable if a Survivor Option is chosen as monthly benefit

TSERS - TAXES

STATE TAXES

The amount of the distribution subject to North Carolina state income tax is the amount that is reportable for income tax. Additionally, certain amounts may be tax-exempt based on the Bailey Settlement (as explained below).

Retirement benefit is subject to state and federal tax unless...

Bailey Act Exemption

- > Maintained five or more years of retirement service credit (vested) as of August 12, 1989
- > NC is primary residence
- > Applicable to the NC 401(k) and 457 plans

Not applicable to the UNC 403(b) and 457 plans

TSERS - Break In Service

Break In Service Rules

- 6-month break in service is **MANDATORY** from branch of retirement system from which retired
- Direct vs. indirect employment with a State Agency
- No independent contractor work for the State

Consequences

- Retirement revoked
- Pay back benefits
- Loss of retiree health insurance

TSERS - Returning to Work

Permanent Employment with State of North Carolina ($30 \geq$ hours/wk)

- Employee begins retirement contributions again
- Employer pays active health insurance
- Retirement benefit & retiree health insurance ends

Permanent/Temporary Employment (<30 hr/wk)

Earnable allowance limit applies and is the **greater** of the following:

- 50% of gross 12-month pre-retirement salary (excluding termination payments), or
- 2024 Earnable Allowance Limit for Retirees:
\$40,980.00

TSERS - Returning to Work

Part-time/Temporary Employment (≥ 30 hr/wk)

As amended, G.S 135-48-41(j) states that if a re-hired retiree works 30 or more hours per week and becomes eligible for health insurance under the Affordable Care Act (ACA), then the re-hired retiree becomes ineligible for retiree health insurance coverage

The re-hired retiree is not required to elect the ACA plan, but they will be canceled from the retiree health insurance plan

ORBIT and Retirement

www.myncretirement.com

<https://orbit.myncretirement.com/>

Active (and Former) Employees

- Establish ORBIT userID and password
- Use personal email address

Uses for ORBIT

- View account history
- View account contributions
- Calculate retirement estimates
- Update beneficiaries
- Apply to Retire Online

ORBIT and Retirement

www.myncretirement.com

<https://orbit.myncretirement.com/>

Uses for ORBIT - Retirees

- View monthly payments
- Enroll in healthcare
- Make changes during Annual Enrollment
- Change tax withholding
- Change address



Dental, Vision and Life Insurance After You Retire

Certain benefits end when you retire: life insurance, dental and disability coverage. Check with your University Benefits Administrator for information on any benefits and options for continuing them. Keep these benefits changes in mind when determining your retirement income needs and sources of income, and consider whether you will need to purchase additional coverage. Here are your options:

TSERS RETIREES

Dental and vision insurance. If you are enrolled as an active employee through NCFlex, these benefits will end upon termination of employment. You have two options:

- Elect to continue your current dental and vision coverage through COBRA (explained below).
- Elect to enroll for retiree dental and/or vision coverage through Pierce Insurance, which is offered through the State Retirement System 90 days after your termination.

Life insurance. If you have UNC voluntary life insurance as an active employee, you will receive information at retirement regarding the Voluntary Retiree Life (VRL) options available to you and your spouse/domestic partner so you can continue to have life insurance protection beyond active employment.

Note:

- If you are not enrolled in the UNC group term life policy, you may enroll for VRL for you and your spouse/domestic partner within 30 days from your retirement in the amount of \$25,000 without submitting Evidence of Insurability. You may also select additional coverage levels; however, you will need to provide Evidence of Insurability for any amount in excess of \$25,000.
- More information can be found at <https://myapps.northcarolina.edu/hr/benefits-leave/income-protection-benefits/>.

COBRA (For up to 18 months following termination)

- If you choose to enroll in COBRA coverage upon termination, you may elect COBRA coverage for dental and/or vision coverage for up to 18 months. You pay the full cost of this COBRA coverage.

Pierce Insurance (Can start 18 months after termination)

- After 18 months, when your COBRA coverage ends, it is considered a qualifying event known as a “loss of coverage.” You may elect to enroll for retiree dental, vision and/or life and accident disability coverage with Pierce Insurance.
- Additional information can be found on www.ncretiree.com, or call 855-627-3847.

Other Benefit Programs

NC Retirement Systems

Supplemental Benefits

www.ncretiree.com

TSERS retirees only (*Pension Deduction*)

Dental, Vision Insurance and Identity Theft
Protection

NC Retired Governmental

Employees Association

www.ncrgea.com

AD&D, Hearing Plan and More

TSERS - How To Retire

Check your account history/membership service

North Carolina
Total Retirement Plans

ORBIT

Contact Forms Help & Resources Log Off

Home

Home/Active Member

A Message from the Treasurer

Dear [REDACTED],

Welcome to ORBIT! This secure portal provides 24/7 access to your personal retirement account information. ORBIT has tools available for employees and retirees, from creating a Custom Benefit Estimate to reaching a counselor with a specialized request.

As an active or separated employee, ORBIT is a one-stop retirement planning resource where you can review your membership service and contributions, designate and maintain beneficiaries and apply for retirement online.

For those who have successfully made the transition to retirement, ORBIT is the gateway to your payment history, tax withholdings and annual forms, income verification letters and more.

Having chosen a career to teach, protect, or otherwise serve the citizens of North Carolina, you have membership in one of the strongest pensions in the United States. The six percent you contribute(d) per month, along with your employer's contributions and investment returns, help to fund your potential vested retirement benefit.

In fact, Moody's Investors Service ranked North Carolina's Retirement Systems, which includes the Teachers' and State Employees' Retirement System and the Local Governmental Employees' Retirement System, as the best funded in the nation when looking at adjusted net pension liability. A stress test by The Pew Charitable Trusts concluded that North Carolina's state pension fund is well positioned to maintain solvency during tough economic times.

The North Carolina Supplemental Retirement Plans (NC 401(k) and NC 457 Plans) are additional savings opportunities available exclusively to public servants like you. Understanding your savings options will help you stay the course in living the retirement you envision.

The Department of State Treasurer is committed to providing tools and resources that will help you make informed decisions about your future. I encourage you to actively engage with the tools available in ORBIT and make full use of our education and planning resources here and on our website at www.myNCRetirement.com.

Thank you for your service to the citizens of North Carolina.

- Dale R. Folwell, CPA
North Carolina State Treasurer

Profile : Active

Select Account ▾

← Return to Accounts

- Home/Active Member
- Maintain Personal Information
- Apply for Retirement Online
- Apply for Refund Online
- View Account History**
- View My Annual Retirement Statement
- Create Custom Benefit Estimate
- Maintain Beneficiaries

TSERS - How To Retire

View Account History

Service Summary				
Plan	Year	Service Type	Employer	Service Credit (Years)
Teachers' and State Employees' General Class	2023	Membership	N C STATE UNIVERSITY	0.08
Teachers' and State Employees' General Class	2022	Membership	N C STATE UNIVERSITY	1
Teachers' and State Employees' General Class	2021	Membership	N C STATE UNIVERSITY	1
Teachers' and State Employees' General Class	2020	Membership	N C STATE UNIVERSITY	1
Teachers' and State Employees' General Class	2019	Membership	N C STATE UNIVERSITY	1
Teachers' and State Employees' General Class	2018	Membership	N C STATE UNIVERSITY	1
Teachers' and State Employees' General Class	2017	Membership	N C STATE UNIVERSITY	1
Teachers' and State Employees' General Class	2016	Membership	N C STATE UNIVERSITY	1
Teachers' and State Employees' General Class	2015	Membership	N C STATE UNIVERSITY	1
Teachers' and State Employees' General Class	2014	Membership	N C STATE UNIVERSITY	1
Teachers' and State Employees' General Class	2013	Membership	N C STATE UNIVERSITY	1

TSEERS - How To Retire

Create a custom benefit estimate via ORBIT

North Carolina
Total Retirement Plans

ORBIT


Contact Forms Help & Resources Log Off

Home

Home/Active Member

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- Apply for Retirement Online
- Apply for Refund Online
- View Account History
- View My Annual Retirement Statement
- Create Custom Benefit Estimate**
- Maintain Beneficiaries

TSERS - How To Retire

Create Custom Benefit Estimate

Custom Benefit Estimate

A customized benefit estimate can be generated by completing the information below and clicking on the **Calculate** button. Please enter a retirement age or retirement/termination dates.

(*) Required Information

(If you enter retirement age, then retirement and termination dates are not required and vice-versa)

Calculate Benefit using Retirement Age

Please Enter a Retirement Age *

Rectangular Snip

0

Calculate Benefit using Retirement/Termination Dates

Retirement Date *

Month

-- Select Month --

Year

-- Select Year --

Termination Date (MM/DD/YYYY) *

MM/DD/YYYY

Service Status *

-- Select Service Status --

Beneficiary Name *

Beneficiary Date of Birth (MM/DD/YYYY) *

MM/DD/YYYY

Accumulated Sick Leave Days

Estimated Monthly Social Security Benefit at Age 62 (For Option 4 only)

\$

Estimated Annual Leave Payout

\$

Estimated Bonus Payout

\$

Estimated Service Credit Years You are Planning to Purchase

Calculate

Cancel

TSERS - How To Retire

- Enter a case in **HRNow** if you wish to request an appointment with a Benefits Consultant
- Benefits Consultant will guide you through the retirement process
- Retirement is always the first of the month, i.e. January 1, February 1, etc.
- You cannot apply for retirement any earlier than 120 calendar days prior to your retirement date
- The TSERS retirement process is online, which is the most efficient method of retiring
- Typically, January and July are the most popular retirement months and require the maximum amount of time allowed for processing

TSEERS - How To Retire Online

North Carolina Total Retirement Plans

ORBIT

Contact Forms Help & Resources Log Off

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Online Retirement Application Process



<https://www.myncretirement.com/non-retirees/current-employees/nearing-retirement/retirement-online-process-map>

Visit our Retirement Planning Website

<https://benefits.hr.ncsu.edu/retirement/>

Questions



Staying Connected



As a Retiree...

You may obtain a Retiree Parking Permit for an annual fee or purchase daily passes: Submit a [Permit Authorization Form](#) for Retired Employees signed by your Department Head or representative. Form authorizes the purchase of an “R” permit for an annual fee. Retirees may [renew online](#) via credit card with access code from renewal assignment letter. *Retired employees who receive compensation from the University are not eligible for an “R” permit.*

You may retain your Wolfpack One Card to use the library, continue your Carmichael Gym membership and be eligible for cultural and sporting event discounts.

Email: Retirees may retain their NC State email account at the discretion of their department management. A department HR representative will submit a no-pay action in the HR System to maintain access. **Remember, TSERS requires the full 6 month break in service.**

As a Retiree...

WolfPerks: The [WolfPerks Program](#) is designed to save NC State University Faculty & Staff money on products and services both locally and nationally. Take a moment to browse through the many offers available to you and your family throughout the WolfPerks program.

Cultural Events: [Arts NC State](#) is the collective organization for all six of NC State University's performing and visual arts programs and five supporting units. [Ticket Central](#) is the centralized box office for the visual and performing arts programs.

Key Haven Campground: [Key Haven](#) is a large wooded site on a peninsula at Kerr Lake. It is available for camping, picnicking, boating, and enjoying nature.

Athletics: Please contact the Athletics Ticket Office for ticket options available only to retired NC State faculty and staff at 919-865-1510.

As a Retiree...

Osher Lifelong Learning Institute: The [Osher Lifelong Learning Institute](#) (OLLI) at NC State provides non-credit short courses, study trips, and special events for adults aged 50. **All retirees receive a free one year membership.**

University Temporary Services: Being retired is not an end, but a starting point for new opportunities. Begin a new adventure where it all started with University Temporary Services. If you are interested in temporary employment at NC State through University Temporary Services, [review the current vacancies](#) and apply for the positions that best match your professional experience. Feel free to contact the UTS Office directly at 919-515-7060.

Emeritus Status (Faculty and Senior Administrators): Any tenured full-time faculty member, Special Faculty, SAAO Tier I or II who has served for ten or more years State University is eligible to apply for emeritus status. Status is granted to retiring full-time faculty and administrators in recognition of dedicated service.

Thank You for Attending. Wishing You a Healthy, Happy Retirement!

