Retirement Services

Non-exempt Employee Retirement Benefits

EVERYWHERE YOU LOOK.

retirement@tennessee.edu

Welcome to the University of Tennessee System!

We are excited to add you to the UT family!



Are you a previous member?

- Were you enrolled previously in a Tennessee retirement plan (TCRS or ORP)?
- You can find contact information for TCRS or ORP vendors on our <u>Retirement Plans</u> website.
- You can restart deferred compensation deductions by going online at <u>Empower Retirement</u> for the 401(k) and 457.
- You will need to restart your 403B contributions through the DASH website: DASH → Me → Benefits → Make Changes

Tennessee Consolidated Retirement System (TCRS)

- Participation in a retirement plan is a condition of employment for all regular full-time employees. (Enrollment is not optional and it is based on your hire date)
- TCRS is a defined benefit plan providing a lifetime retirement benefit, survivor options and disability benefits for members
- After the 5-year vesting period, a member becomes eligible to receive a monthly retirement benefit upon reaching the age and/or service requirement
- Benefits are calculated with a set formula

TCRS Legacy Plan

- Employees hired before July 1, 2014
- Members are non-contributory in the defined benefit plan (TCRS)
- 5-year vesting
- TCRS Service Retirement at age 60 or with 30 years of creditable service
- Unused sick leave is converted to service at retirement
- TCRS benefit calculated with a set formula
- Voluntary participation in 401(k), 457, and 403(b) plans

TCRS Hybrid Plan

- Employees hired on or after July 1, 2014
- There are 2 components TCRS and 401(k)

	Employer Contributions	Employee Contributions	Total Contributions
TCRS	4%	5%	9%
401(k)	5%	2%	7%
Total	9%	7%	16%

- 5-year vesting in TCRS and immediate vesting in 401(k)
- TCRS Service Retirement at age 65 or by meeting the rule of 90 (service credit + age = 90)
- TCRS benefits calculated with a set formula

Empower Retirement 401(k)

1-800-922-7772

Empower Retirement website

- UT new hires will be automatically enrolled in the 401(k) at 2%.
- Employees can opt out by contacting Empower Retirement.
- Deferrals can also be started, stopped or changed at any time. This must be done online at <u>Empower</u> <u>Retirement</u>.
- While you are still employed there are loan and hardship loan options available.
- Online changes to the deduction can take two weeks to process. Be mindful of this when you make changes. They may not take effect for your next payroll check.

Deferred Compensation Plans: 401(k), 457, and 403b

- Members are immediately vested
- Upon terminating employment or retiring, an employee may leave the account balance in the plan, roll it over to another plan, or begin taking distributions
- Members select their investment options based on their individual goals, risk tolerance, and timeline
- Amount available in retirement is based on contributions, plus any accumulated earnings/losses
- Investment information and resources available at <u>www.RetireReadyTN.gov</u> or the <u>UT Retirement Benefits Deferral Compensation</u> website

Deferred Comp. - Plan options & contribution limits

- All 3 plans offer 2 contribution types:
 - <u>Traditional 401(k)</u> pre-tax contributions to reduce your current taxes
 - <u>Roth 401(k)</u> after tax contributions to reduce your taxes in retirement
- Members may contribute up to IRS annual limits
- Members age 50+ may make catch-up contributions
- If you need assistance with these limits, please reach out to our office

401(k) Matching

- The 401K is the only plan that UT does offer a match for
- Employees participating in a retirement plan are eligible for a dollar-todollar match up to \$50/month or \$25/pay period for bi-weekly to the 401(k) plan.





It could equal **\$50,000** more in retirement

Additional Savings Opportunities <u>403(b)</u>

- Offered by the State through contracts with TIAA and Voya
- Shares a contribution limit with 401(k)
- Enrollment for the 403B plan will need to be completed through the DASH website:
 - DASH \rightarrow Me \rightarrow Benefits \rightarrow Make Changes
- You must enroll with the appropriate vendor prior to enrolling through DASH.
- The vendor links for online enrollment can be found at <u>UT Retirement Benefits Deferral</u> <u>Compensation</u>.

Additional Savings Opportunities

<u>457</u>

- Offered by the State through contract with Empower Retirement
- Does not share contribution limit with 401(k)/403(b)
- Same investment line up as the 401(k)
- Enroll online at <u>Empower Retirement</u>.

Rollovers

- You can rollover approved balances from a former employer's 401(a), 401(k), 403(b) or governmental 457(b)¹ or from an IRA.
- Discuss your options with a retirement plan advisor
- You may also want to consult a tax advisor prior to making this decision

1 If you roll over any governmental 457 dollars to another type of plan or account, the withdrawals made prior to you reaching age 59½ may be subject to a 10% federal early withdrawal penalty upon distribution from the non-457 account.

Selecting Your Beneficiary(s)

- You must select a beneficiary(s) for each retirement plan separately, even if designating the same beneficiary(s) for all plans. You may select multiple beneficiaries.
- Update your TCRS Beneficiary by logging into Self-Service at the <u>TCRS Website</u>. For more information, review the TCRS *Selecting a Beneficiary* Guide
- Update your 401(k) & 457 beneficiary(s) by accessing accounts at <u>Empower</u> <u>Retirement website</u>
- Update your 403(b) beneficiary(s) by accessing the applicable plan sponsor website (links available at <u>Retirement Plans</u>)
- Remember, your beneficiary(s) will not automatically be changed in the event of a birth, marriage, divorce, and death, or other change in circumstance

Retirement Plan Service Providers

TCRS, 401(k) and 457

RetireReadyTN (Empower Retirement): (800) 922-7772

More contact information and resources can be found at <u>Retirement Plans</u> and <u>Deferred Compensation</u> Plans. 403(b)

TIAA: (800) 842-2776

Voya: (866) 776-6704 x 2

Pay Statements

- All plans you participate in will be listed on your UT Payslip. The Employer Contributions column shows what UT is paying toward taxes and benefits. The Pretax Deductions column shows the deductions for benefits and services that are coming out of your pay.
- In the deductions column you will see:
 - If you are a TCRS Hybrid member "TCRS Hybrid" based on the plan you selected.
 - You will also see entries for the deferred compensation plans you select (401K, 401K ROTH, 457, etc.).
- In the contributions column you will see :
 - "TCRS Hybrid" This is what UT is paying toward your TCRS account.
 - If you are in TCRS Hybrid you will see "TCRS 401(k) Hybrid". This is the 5% employer contribution to the 401(k) in that plan.
 - If you participate in the 401(k) you will see "401-k Match". This is the matching contribution up to \$50 per month.



PAYSLIP

Payslip Example:

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