

Texas Woman's University

A GUIDE FOR EXITING EMPLOYEES

The following information is provided to assist exiting employees in making decisions and meeting obligations regarding their separation from the University. Questions concerning exit procedures should be addressed to the Human Resources office (Ext. 8-1-3555).

NOTICE OF RESIGNATION - An employee who desires to voluntarily resign from the University should submit a notice to his or her supervisor generally two weeks in advance of the intended resignation date.

RESIGNATION LETTER - A written resignation is a formal notice to your department and the University that you are ending your employment relationship with the University. This letter should specify your last day of work. Your department will forward a copy to the Office of Human Resources for placement in your personnel file.

PERSONNEL TRANSACTION FORM - Your employing department is required to submit a completed Personnel Transaction Form (PTF) to initiate the termination process.

RETURN OF UNIVERSITY PROPERTY - Arrangements should be made with the appropriate departments to return all University property such as keys (keys should be returned to the University Access office in Facilities Management), pagers, credit cards, books, uniforms, etc.. **All University property must be turned in by your last day of employment.**

FINAL PAYCHECK - Your final paycheck will be issued on the next regularly scheduled pay date following your termination date. It will be distributed as usual (i.e., direct bank deposit, or home address) unless other arrangements are made with the Payroll office (Ext. 8-1-3561).

STATE AGENCY TRANSFERS - If you are transferring directly to another Texas state agency and will not have a break in service, your accrued vacation and sick leave balances will transfer to the employing agency. The transfer agency should be identified on the Personnel Transaction Form (PTF). For addition information on transferring to another state agency contact the Office of Human Resources.

VACATION LEAVE BALANCE - If you have a vacation balance and you have 6 months of continuous (unbroken) service with the State of Texas, the balance will be paid on the following payroll run once approval of final timecard and PTF is received in Payroll. If you are transferring directly to another Texas state agency, your vacation balance will transfer to the new agency. Be sure to inform your department that you are transferring so that it can be noted on the PTF.

SICK LEAVE - Separating employees will not receive a lump-sum payment for any unused sick leave balance. If you are transferring directly to another Texas state agency, or after a 30 day break in service, but within 12 months you return to Texas state employment, your sick leave balance will transfer to the new agency. You will need to inform your department that you are transferring to another state agency so that the transfer can be noted on the PTF.

[COBRA INSURANCE](#)* (pdf) - The Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) is a federal law that requires the State of Texas to allow you and your covered dependents to continue health/dental coverage at your expense. The Office of Human Resources will notify the Employees Retirement System (ERS) once the terminating PTF is processed. ERS will mail information regarding your COBRA enrollment to

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your home address when they are notified of your separation from employment. An accurate forwarding address should be listed on the Personnel Transaction Form (PTF).

TEXTFLEX - If you are currently participating in a TexFlex flex account for health care expenses, you can pay the remainder of your contract from your last paycheck with a tax-free deduction to continue your eligibility period, or you can continue your eligibility period by paying TexFlex directly with after-tax payments. You must turn in your completed TexFlex form to Human Resources by the 15th of the month in which your employment ends for continuation via pre-tax payments (provided your final paycheck has sufficient funds to cover the deductions). If you miss this deadline, you will have to pay ERS directly to continue the plan year.

EXIT INTERVIEW - (*optional*) Terminating employees may schedule an exit interview with the Manager of Training & Performance Management (940/898-3558). This discussion allows you an opportunity to discuss your reasons for leaving the University, your opinions of work conditions, and your relationships with supervisors.

The following forms should be completed on or before your last day of work.

SEPARATION CHECKLISTS- There are two checklists that will need to be completed on your last day of work and signed by your supervisor, or department head. One is for the employee, (Employee Checklist for Separation) and the other for the Supervisor/Manager (Management Checklist for Faculty/Staff Separation). The forms document that University departments have authorized clearance for the processing of your termination. Departments include your employing department, the library, public safety, and others. This is an **important** part of the exit process and sufficient time should be scheduled for this procedure.

[MANAGEMENT CHECKLIST FOR FACULTY/STAFF SEPARATION](#)

[EMPLOYEE CHECKLIST FOR SEPARATION](#)

TEACHER RETIREMENT SYSTEM (TRS) REFUND FORM* (pdf) - Exiting employees may elect to withdraw their retirement fund upon termination. This form must be notarized. If you are at least age 65 with at least 10 years of Texas state service (or your age + years of service =80), you may be eligible to retire with a monthly annuity and/or retiree insurance. Additional information is available on the TWU Benefits website.

SICK LEAVE POOL DONATION FORM*(pdf)- Employees are allowed to voluntarily transfer their accrued sick leave time to a sick leave pool. This pool benefits other employees who have exhausted their sick leave balance due to reasons such as catastrophic injury or illness. Please note that once a separating employee donated sick leave to the pool, they may not get those donated hours back should they become re-employed by a state agency.

EXIT QUESTIONNAIRE FORM*(pdf) - This optional questionnaire solicits comments concerning your employment at Texas Woman's University. Your comments and recommendations will be examined closely to assist us in improving working conditions and will influence future policy decisions. This information enables the University to improve recruitment and selection, reduce turnover, and correct problems. Information shared during this interview will have no effect on employment references or opportunities for reemployment.

W-2 ADDRESS VERIFICATION/CHANGE FORM*(pdf) - All exiting employees are responsible for providing TWU with a current address so that the W-2 form can be mailed out to the correct address.

State Agency Transfers

STATE AGENCY TRANSFERS - If you are transferring directly to another Texas state agency and will not have a break in service, your accrued vacation and sick leave balances will transfer to the employing agency.

VACATION LEAVE BALANCE - If you are transferring **directly** to another Texas state agency, your vacation balance will transfer to the new agency.

SICK LEAVE - If you are transferring **directly** to another Texas state agency, or after a 30 day break in service, but within 12 months you return to Texas state employment, your sick leave balance will transfer to the new agency.

LONGEVITY PAY – All regular full-time staff employees (except law enforcement personnel who are eligible for hazardous duty pay) are eligible for longevity pay of \$20 per month after the completion of two years of service with the University and/or the State of Texas.

HEALTH AND BASIC LIFE INSURANCE – If you directly transfer from TWU to another state, your insurance will be effective the first of the month following your start date at the new agency, as long as there is not a break in service and your prior coverage is verified.

Example: If you leave TWU on May 8, TWU will continue to cover you until May 31. The other state agency will pick up all coverage on the first of the month following the start date which would be June 1. This transfer is considered a qualifying life event and you have 31 days to make changes to your enrollment. If no changes are made, you will continue with the same coverage you had at TWU. For flexible spending accounts, you must continue with the selection you already made at TWU for the fiscal year.

If there is a break in service when changing from one agency to another (of even one day), you will have a new 90 day waiting period.

Example: If you leave TWU on May 8 and don't start at the other agency until June 10, you will have a 90 day waiting period. For flexible spending accounts, you must continue with the selection you already made at TWU for the fiscal year

TEACHER RETIREMENT SYSTEM

Public education employees in Texas who are employed in membership-eligible positions are required to participate in TRS and are automatically enrolled in TRS on their first day of eligible employment. However, the Commissioner of Education and some higher education employees in certain positions designated by law may choose to participate in the Optional Retirement Program (ORP) instead of TRS. Eligibility to participate in the ORP is determined by the employing institution.

Ending Your TRS Membership

A member ends membership in the retirement system by:

- retiring,
- death,
- terminating employment and receiving a refund of accumulated contributions, or
- not qualifying for TRS membership service credit for five consecutive years

Note: All years worked in TRS eligible positions at other universities/schools would add to the TRS membership account established through employment at TWU.

Refund of Your TRS Contributions

State Agency Transfers

You may end your membership in TRS and withdraw the accumulated contributions in your member account if you:

- permanently terminate all employment with a TRS-covered employer, and
- **have not applied for or received a promise of employment with the same or another TRS-covered employer.**

The contents of this page are subject to changes in existing and applicable state and federal laws and regulations. This summary is not intended to be complete and employees should contact appropriate agency representatives for additional information.

CONTINUATION COVERAGE NOTIFICATION (COBRA)

On April 7, 1986, a federal law was enacted (Public Law 99-272, commonly called "COBRA"). This law requires the State of Texas to offer employees and dependents covered under the Texas Employees Group Benefits Program (GBP) the opportunity to temporarily extend their health and/or dental coverage at the group rates. Continuation coverage is available only when certain qualifying events cause coverage under the GBP to end. Coverage under COBRA is limited to the health and/or dental coverage in effect at the time of the qualifying event.

Note: If eligible for optional coverages as a retiree, this document is only applicable to health.

WHO MAY CONTINUE COVERAGE

If you are an employee covered under the GBP, you and/or your covered dependents have the right to elect up to 18 months of continuation coverage if your GBP coverage ended due to:

- Termination of employment for reasons other than gross misconduct (including retirement with less than 10 years of service credit with the Employees Retirement System of Texas (ERS), Teacher Retirement System (TRS) of Texas or an Optional Retirement Program (ORP)
- Loss of GBP eligibility due to expiration of coverage following leave without pay
- Loss of GBP eligibility due to reduction of hours

If you are a dependent covered by an employee under the GBP, you have the right to elect up to 36 months of continuation coverage if your GBP coverage ended due to loss of dependent status, including such qualifying events as:

- Death of the employee
- Divorce of the employee and covered spouse
- A dependent child who marries or attains age 25
- An other than natural child who moves out of the employee's household

If you are a former employee's dependent continuing GBP coverage under COBRA as a result of the former employee's termination of employment, expiration of coverage following leave without pay or loss of GBP eligibility due to reduction of hours, you have the right to extend your coverage for a total continuation period of up to 36 months if a secondary qualifying event occurs and you lose dependent status under the rules of the GBP provided you were covered as a dependent at the time of the initial qualifying event. A COBRA participant's newborn child or newly adopted child covered on or after the initial qualifying event who is added to the existing COBRA coverage will also have a right to extend their coverage. Secondary qualifying events which occur during the initial 18 months of continuation coverage that entitles covered dependents to the additional continuation period are:

- Death of the former employee
- Divorce of the former employee and covered spouse
- A dependent child who marries or attains age 25
- An other than natural child who moves out of the employee's household
- The former employee begins receiving Medicare benefits.

ELECTION PERIOD

For employees and dependents eligible for continuation coverage

The ERS will provide you with a COBRA Election Form and COBRA Notification following the termination of your coverage. You and/or your dependents must formally elect continuation coverage on the form provided and submit the appropriate premium payment within 105 days of the date coverage terminated or the date of notice, whichever is later. Failure to do so will result in the forfeiture of your continuation coverage. Each covered participant has the right to elect continuation coverage independently. **You and your dependents will not have coverage after the date coverage terminated until you formally elect continuation coverage and pay all premiums due retroactive to the first day of the month following the date coverage terminated.**

For dependents whose coverage terminates due to loss of dependent status

The member or the covered dependent has the responsibility to notify one of the following of a divorce or when a covered dependent loses dependent status. Notification must occur within 60 days of the qualifying event date.

- Active employee – your agency or institution Benefits Coordinator
- Retiree or current COBRA participant – the Employees Retirement System of Texas (ERS)

Upon notification the ERS will provide a form for the dependent to complete and forward to the ERS with the appropriate premium within 105 days of the date of notice on the form or the date coverage terminated, whichever is later. If the Benefits Coordinator or the ERS is not notified within 60 days, continuation coverage will be forfeited.

Adding newly acquired dependents during the election period

Newly acquired dependents may be added to the COBRA continuation coverage provided the ERS is notified in writing within 30 days of the date the individual first became an eligible dependent. This rule also applies during the 105-day election period. Example: An employee terminated employment on July 20 and acquired an eligible dependent on August 5. To add the new dependent to the COBRA continuation coverage, the request must be postmarked on or before September 4 even though the 30-day notification deadline occurs before the end of the 105-day election period.

COST OF CONTINUATION COVERAGE

Persons electing continuation coverage must pay the full premium plus an additional 2% administrative fee. The first premium payment is due within 105 days from the date of the COBRA qualifying event or the date of notice, whichever is later. If you will receive an annuity from ERS, your monthly premium will be automatically deducted from your monthly annuity payment. To ensure that no break in coverage occurs, the first premium payment must include all premiums due retroactive to the first day of the month following the date coverage terminated. Subsequent monthly payments are due on the first of each coverage month and must be postmarked by the U. S. Postal Service within 30 days of the due date. If your payment is late, your coverage will be automatically cancelled retroactive to the last day of the month in which a full payment was received and was not considered delinquent.

LENGTH OF CONTINUATION COVERAGE

Your continuation coverage may be cancelled for any of the following reasons:

- The required premium for your continuation coverage is not received within the required time period, regardless of the circumstances.
- You enroll in another group health plan on or after the COBRA coverage effective date unless the other group health plan subjects you to a pre-existing condition limitation or exclusion. If you enroll in another group health plan, your COBRA coverage will end when the new group health plan covers you and does not limit or exclude coverage for pre-existing conditions in accordance with Public Law 104-191 (Health Insurance Portability and Accountability Act of 1996).
- You begin receiving Medicare benefits on or after the COBRA coverage effective date.
- The GBP ceases to provide coverage to any employee/retiree.
- You extend coverage due to a disability and the Social Security Administration (SSA) makes a final determination that the disability no longer exists.
- You submit a written request to cancel coverage. Cancellations will be made effective the last day of the month in which the U. S. Postal Service postmarks your request. Therefore, you must make the full premium payment for the month in which you are mailing the cancellation request.

IMPORTANT: Cancelled continuation coverage cannot be reinstated.

Special provision for covered individuals who are determined to be disabled by the SSA

An 18-month continuation coverage period may be extended to a possible maximum of 29 months if a qualified beneficiary is determined to be disabled under Title II or XVI of the Social Security Act at any time prior to or during the first 60 days of COBRA continuation coverage. The disabled individual may be any qualified beneficiary whose coverage was continued under COBRA due to termination of employment, expiration of coverage following leave without pay or due to reduction of hours. To be eligible for the extension, the ERS must be notified by submitting a copy of the SSA Notice of Award letter during the initial 18 months of COBRA continuation coverage. Coverage will be extended for an additional 11 months or until Medicare entitlement begins, whichever occurs first. The premium for the additional months of coverage will be equal to 150% of the current cost of coverage in the GBP. A covered individual who may be eligible for the coverage extension period due to a disability must contact the local SSA office to begin the determination process.

Conversion to an individual policy

Within thirty (30) days after the date your COBRA continuation coverage expires, you may enroll in an individual conversion health plan and or dental plan. Please contact your health and/or dental plan for specific information.

***Questions about COBRA continuation coverage should be direct to the
Customer Benefits Division of the Employees Retirement System at
(512) 867-7711 or toll free (877) 275-4377 (outside the Austin calling area only)***

Information for Participants Continuing Their Coverage

We have prepared some of the most commonly asked questions regarding COBRA continuation coverage. These are general questions only. For more specific information, please contact the Customer Benefits Division of the Employees Retirement System (ERS) directly at (512) 867-7711 or toll-free (877) 275-4377 (outside the Austin calling area). Our mailing address is P. O. Box 13207, Austin, Texas 78711-3207.

What is COBRA?

COBRA is an acronym for “Consolidated Omnibus Budget Reconciliation Act of 1985.” COBRA requires employers to offer continuation of group health and/or dental benefits for a specified time to individuals who would otherwise lose coverage due to certain qualifying events.

What is a Qualified Beneficiary?

An individual who is entitled to COBRA continuation coverage due to being covered under a group health and/or dental plan on the day the qualifying event causes loss of coverage (e.g., termination of employment, divorce from the covered employee, etc.). This also includes a COBRA participant’s newborn child or newly adopted child acquired who is added to the coverage on or after the initial qualifying event.

How long can a Qualified Beneficiary keep COBRA coverage?

If a qualifying event is due to termination of employment, loss of coverage following leave without pay or reduction in hours, a qualified beneficiary is entitled to a maximum of 18 months of continuation coverage. All other qualifying events entitle a qualified beneficiary up to 36 months of coverage. An 18-month continuation period may be extended to 36 months if a secondary qualifying event occurs during the initial 18-month continuation coverage period (e.g., divorce, death or loss of dependent status). A qualified beneficiary is never entitled to more than 36 months of continuation coverage.

How long can a disabled individual remain on COBRA?

A qualified beneficiary who is determined to be disabled by the SSA under Title II or XVI before or at any time during the first 60 days of COBRA coverage may be eligible to extend coverage from 18 to a possible maximum of 29 months. The ERS must receive a copy of the SSA Notice of Award letter prior to the end of the original 18-month continuation coverage period.

How much are the premiums?

Premiums for 18-month and 36-month qualifying events are calculated at 102% of the current group rate. The premium for disability participants who extend their coverage beyond the initial 18 months of coverage will be calculated at 150% of the current group rate. Premiums are recalculated every year; if the rates change, the new plan year premium amount will be effective beginning September 1. You will be sent a new payment notice for the new plan year, after September 1. Premium amounts for other levels of coverage may be obtained by contacting the ERS or visiting the ERS website at www.ers.state.tx.us.

When are the premiums due?

The initial COBRA premium payment will be due within 105 days of the date coverage terminated or the date of notice whichever is later. If you will receive an annuity from ERS, your monthly premium will be automatically deducted from your monthly annuity payment. Subsequent premiums are due on the first day of the coverage month. Your monthly premium payment must be postmarked within thirty (30) days of the due date or coverage will be automatically cancelled retroactive to the last day of the month in which a full premium payment was received and was not considered delinquent. For example, your June premium payment is due on June 1, and will be considered late if it is postmarked after June 30. If the June premium payment is late, coverage would be terminated May 31.

Will the ERS notify me if a premium payment is not received?

It is the participant’s responsibility to determine if a premium payment is due. If your coverage is cancelled, you will be notified at that time. Cancelled COBRA coverage may not be reinstated.

For what reasons can COBRA coverage be cancelled by the ERS?

COBRA coverage may be cancelled prior to the end of the continuation coverage expiration date if:

- A timely premium payment is not received.
- The GBP ceases to provide coverage to any employee/retiree.

- The participant becomes covered under another group health and/or dental plan on or after the COBRA coverage effective date unless the participant is subject to a pre-existing condition limitation or exclusion in the other group health plan. COBRA coverage will end when the new group health plan coverage begins and there is no limitation or exclusion for pre-existing conditions in accordance with the Health Insurance Portability and Accountability Act of 1996 (HIPAA).
- The participant begins receiving Medicare benefits on or after the COBRA coverage effective date.
- The participant extends coverage due to a disability and later begins receiving Medicare benefits or the SSA makes a final determination that the disability no longer exists.
- A written request is received from the participant requesting cancellation of coverage. Coverage cancellations will be made effective the last day of the month in which the U. S. Postal Service postmarks the request. A full premium payment must be submitted for the month in which a request for cancellation is submitted.

IMPORTANT: Cancelled COBRA coverage may not be reinstated

What if I become covered under another group health plan or begin receiving Medicare benefits?

You are responsible for notifying the ERS in writing when you enroll in another group health and/or dental plan or begin receiving Medicare benefits. The right to continue COBRA coverage terminates when an individual becomes covered on or after the COBRA effective date by another group health plan that does not limit or exclude coverage for pre-existing conditions OR if you begin receiving Medicare benefits. Your COBRA coverage will be cancelled retroactive to the last day of the month prior to the month in which you first became covered under the other group health and/or dental plan or began receiving Medicare benefits.

Under HIPAA, a group health plan's pre-existing condition exclusion period will be reduced month for month by the individual's preceding period of "creditable coverage" under another health plan. The continuous coverage period in another health plan is considered "creditable coverage" provided there has been no lapse in coverage of more than 63 days. COBRA continuation coverage may be terminated if a COBRA participant becomes covered by a new group health plan with a pre-existing condition exclusion clause that is satisfied by the "creditable coverage" provision. The HIPAA rules limiting the applicability of exclusions in most employers' health plans for pre-existing conditions became effective in plan years beginning on or after July 1, 1997.

If a participant becomes covered by another group health plan that limits or excludes coverage for pre-existing conditions on or after the COBRA effective date, COBRA coverage will not be terminated until the expiration of the pre-existing conditions exclusion period. In order to continue COBRA coverage you will be required to provide the following items regarding the other group health plan: documentation of the pre-existing conditions limitation provision, documentation of the effective date of coverage for each person that is covered by the other group health plan and documentation (e.g. medical or prescription billings) indicating that services were provided during the pre-existing period for each person that is covered by the other group health plan. COBRA coverage will be cancelled on the last day of the month in which the pre-existing condition exclusion period expires.

What if I return to employment with a GBP participating agency or higher education institution?

If you return to employment with a GBP participating agency or higher education institution while your COBRA coverage is in effect, your COBRA coverage will extend through the end of your rehire month. The full COBRA premium for the month during which you became covered as an active employee or as a dependent of an active employee will be due. This will not result in a break in coverage. However, if the full premium is not received, COBRA coverage will be retroactively cancelled and you will be subject to the 90-day waiting period.

May I change my health and/or dental carrier or make changes to my COBRA coverage?

COBRA coverage will continue with your current health and/or dental carrier. If you are enrolled in a Health Maintenance Organization (HMO) and move out of the service area where there is no other HMO available, you will be automatically enrolled in HealthSelect. You may decrease your level of coverage by submitting a written request to the ERS. The decrease in coverage will be effective the first day of the month following the postmarked date of your request. Newly acquired dependents may be added if you notify the ERS in writing within thirty (30) days of the qualifying life event. (For example, if you were married on July 1, to add your new spouse, your request must be postmarked on or before July 31). Other eligible dependents may be added and eligible changes may be made during the annual Summer Enrollment Period or through the Evidence of Insurability (EOI) process.

Can COBRA coverage be converted to an individual policy?

COBRA coverage may be converted to an individual policy if you apply for conversion within thirty (30) days after the date your COBRA coverage expires or is cancelled, provided your premium payments are current. We will notify you forty-five (45) days before the expiration date. Please contact your health and/or dental carrier for specific information about conversion.



**Employees Retirement System of Texas (ERS)
TexFlex Enrollment/ Change Form**

Employee name: _____ **SSN:** _____ **ERS OnLine EmplID:** _____

Only for participants with active employee benefits.

1. I have experienced a qualifying life event (QLE) of _____ that allows me to enroll in or change my Flex Spending account. The event date of this QLE is: _____ (MM/DD/YYYY)

Flex Spending – Health for eligible medical and dental out of pocket costs excluding insurance premiums, which has a minimum annual pledge of \$180 and a maximum annual pledge of \$5000 per tax year. Enrollment/change must be made within 31 days of my employment or qualifying life event. If you do not check this box, you will not be enrolled in this account.

Section A: (always complete)		
I want my monthly deduction to be (not to exceed \$416 per month):	\$	.00
Number of months left in the plan year (09/01 – 08/31):	x	
Annual pledge:	\$	.00 *
Section B: (complete only if increasing annual pledge)		
Additional pledge amount (annual pledge above):	\$	.00
Current contributions to date:	+ \$	.00
Adjusted annual pledge:	\$	.00 *

Flex Spending – Dependent Day Care for eligible child or adult dependent day care expenses, which has a minimum annual pledge of \$180 and a maximum annual pledge of either \$5000 or the lesser of my or my spouse's annual income that is below \$5000, whichever is lower. Enrollment/change must be made within 31 days of my employment or qualifying life event.

Section A: (always complete)		
I want my monthly deduction to be (not to exceed \$416 per month):	\$	.00
Number of months left in the plan year (09/01 – 08/31):	x	
Annual pledge:	\$	.00 *
Section B: (complete only if increasing annual pledge)		
Additional pledge amount (annual pledge above):	\$	.00
Current contributions to date:	+ \$	.00
Adjusted annual pledge:	\$	.00 *

2. *The Flex-Health and Flex-Day Care accounts each have an annual administrative fee. The fee will be automatically deducted from your account(s) and will be in addition to the annual debit card fee should you elect to use the debit card.

3. I would like to use the PayFlexSM Debit Card for an annual fee of \$15 (pro-rated for new participants), which is deducted from my Flex Spending account automatically during my first month of enrollment.

Yes (If you already have a card, continue to use that card; otherwise, one will be mailed to you.) No

4. Authorization:

I understand my Flex Spending - Health enrollment is irrevocable for the plan year, even if I take a leave of absence, terminate employment, or retire during the plan year unless I have a qualifying life event that makes me eligible to change my enrollment. I understand my Flex Spending – Dependent Day Care enrollment is irrevocable for the plan year, unless I have a qualifying life event or ends upon termination of employment or retirement.

I authorize payroll deductions for the amount listed on this form. I understand that if I am increasing my annual pledge, the additional money can only be used for eligible expenses incurred on or after the first of the month following my event date or effective date listed above and not before. Claims incurred prior to the QLE date may not be eligible for reimbursement except for newborn.

I must file all eligible claims for reimbursement by December 31 of the associated plan year in order to utilize any remaining balance from my account(s). I understand that if I do not use all of the money in my account by the appropriate deadline for that plan year, I will forfeit that money. I understand that Flex Spending Account eligibility, enrollment, and benefits information is available from my employer and the ERS website. I certify that I have read and agree to all of the conditions and participation rules for this program.

Sign: _____ Date: _____

Use for participant termination only.

1. **Termination of Flex Spending - Dependent Day Care**

I have experienced a qualifying life event (QLE) of _____ that allows me to stop participating in my **Flex Spending - Dependent Day Care** account. The event date of this QLE is: _____ (MM/DD/YYYY)

2. **Termination of Flex Spending – Health. You can only decrease or drop Flex Spending – Health due to one of the following reasons.** I have experienced the following QLE that allows me to stop participating in my **Flex Spending – Health** account:

I have experienced the following QLE that allows me to stop participating in my **Flex Spending - Health** account:

- Death of Dependent – date of death: _____ (MM/DD/YYYY)
- Leave of absence in accordance with FMLA – date of leave of absence: _____ (MM/DD/YYYY)

3. **Elect how you will pay your remaining Flex Spending – Health pledge if you terminate employment or retire.**

Date of termination or retirement: _____ (MM/DD/YYYY)

- I agree to have the remaining annual pledge balance of my Flex Spending – Health account deducted before taxes from my last paycheck.
- I decline the pre-tax deduction for the remaining balance of my Flex Spending – Health account. I understand I am responsible for paying the remaining balance of my annual pledge and will submit after-tax payment(s) to ERS.

Sign: _____ Date: _____

Information provided to ERS is maintained for the administration of your benefits. If you have questions about your information or believe that information provided to ERS may be incorrect, please enter the change or correction in ERS OnLine, submit your form and/or notify your benefits coordinator or contact ERS.

**Employees Retirement System of Texas (ERS)
TexFlex Enrollment/ Change form**

For agency use only	
Employee name:	
Agency name:	
Department ID:	
Type of employee: <input type="checkbox"/> 9-month <input type="checkbox"/> 12-month	
Date of hire (if the participant is a new hire or rehire):	
Reason for enrollment or change: <input type="checkbox"/> New Hire <input type="checkbox"/> Rehire <input type="checkbox"/> Post Hire Change <input type="checkbox"/> Family Status Change (FSC) reason code (see the FSC chart below): _____ <input type="checkbox"/> Termination of employment	
Begin date* : _____	
* The coverage begin date will differ depending on the reason for the enrollment or change. 1. New Hire - First active duty date (FADD), if signed on the FADD. Otherwise it's the first of the month (FOM) following the FADD. 2. Rehire - FOM following the FADD. 3. Post hire change (PHC) - FOM following the signature date on the form. 4. Family status change (FSC) - FOM following the event date. 5. Termination/Retirement - FOM following the last day on the payroll.	
<input type="checkbox"/> Submit TexFlex Reimbursement Accounts Notification of Payroll Adjustments form to ERS for a terminating participant.	
Family Status Change (FSC) Reference Chart	
A qualifying life event (QLE) is an eligible event that allows you to change your enrollment elections within 31 days of that event. The following are a list of QLEs that correspond with a particular change in your employment or family status.	
REASON CODE	DESCRIPTION
ADP	Adoption/Foster placement of new dependent
BIR	Birth of a new dependent
DEP	Dependent becomes eligible or loses eligibility for GBP insurance coverage
DGM	Dependent marriage
DIV	Participant divorce or annulment
DMV	Dependent moves out of the GBP health or dental plan service area
DOD	Participant gains or loses dependent through death
DWP	Dependent becomes eligible for insurance through another program after a waiting period
ESC	Participant or dependent experiences a change in employment status.
MAR	Participant marriage
MDG	Participant or dependent gains Medicare/Medicaid/SKIP/HIPP eligibility
MDL	Participant or dependent loses Medicare/Medicaid/SKIP/HIPP eligibility
MSD ²	Participant loses requirement to provide coverage for child/spouse ¹
MSO	Participant gains requirement to provide coverage for child/spouse ¹
SCC	Significant cost change for a dependent's health or dental plan (excluding GBP) or by day care provider
XMO	Other (X) child moves out of a participant's household
¹ Eligibility rules apply for these dependents	
² Active employees must contact the benefits coordinator to drop dependent(s) added with an MSO/NMSN. Other participants must contact ERS to drop dependent(s) added with an MSO/NMSN.	

**SICK LEAVE POOL
TEXAS WOMAN'S UNIVERSITY
SICK LEAVE POOL DONATION FORM**

Employee's Name: _____

Department: _____ Title: _____

An employee may transfer one or more days to the Sick Leave Pool. The pool administrator shall credit the Sick Leave Pool with the amount of time contributed by that employee and shall deduct that amount of time from the total the employee has accumulated as if the employee had used the time for personal sick leave purposes.

A terminating employee may elect to contribute his or her sick leave balance to the pool but should carefully consider this decision if there is a possibility of being employed by the state within twelve months and thereby eligible to have the sick leave balance restored. Any terminating employee who contributes sick leave to the pool is not eligible to have those hours restored if he or she returns to state employment within twelve months.

A retiring employee may designate the number of the retiring employee's accrued sick leave hours to be used for TRS retirement credit and the number of the retiring employee's accrued sick leave hours to be donated on retirement to the Sick Leave Pool.

Employees may not stipulate how or who will receive their Sick Leave Pool contributions.

Donation from Active Employee Only

I wish to contribute _____ (number) hours of sick leave to the Sick Leave Pool.

Employee Signature

Date

Donation from Employee Separating from Service

I wish to contribute:

- the entire balance of my sick leave, or
- _____ (number) hours of sick leave.

Employee Signature

Date

Forward this form to Human Resources.

Human Resources/Payroll Processing

Credit to Sick Leave Pool _____ (hours) on _____ (date) by _____ (HR).

Debit _____ (hours) to Sick Leave Records on _____ (date) by _____ (Payroll).

TEXAS WOMAN'S UNIVERSITY

Management Checklist for Faculty/Staff Separation

This checklist is a tool to assist supervisors in completing the final steps of an employee's separation from the University. Prior to the employee's last day at work, the following items should be reviewed by the supervisor. This form, in addition to the Personnel Transaction Form (PTF), is to be submitted to Office of Human Resources (HR) in order to finalize the separation process.

EMPLOYEE INFORMATION						
Name:	Last Day Worked:					
Position:	Remove From Payroll Date:					
TYPE OF TERMINATION						
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Voluntary Termination <input type="checkbox"/> Obtain resignation in writing from employee. <input type="checkbox"/> Accept employee's resignation. <input type="checkbox"/> Instruct employee to complete exit packet from HR website.* </td> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Retirement <input type="checkbox"/> Obtain letter of intent to retire from employee. <input type="checkbox"/> Access exit packet from HR website. <input type="checkbox"/> Instruct employee to complete exit packet from HR website.* <input type="checkbox"/> Refer employee to HR to assure that the retirement processing procedures have been followed. </td> </tr> <tr> <td style="vertical-align: top;"> <input type="checkbox"/> Involuntary Termination <input type="checkbox"/> Progressive discipline policies followed. <input type="checkbox"/> Termination approved by head of department <input type="checkbox"/> Request for termination submitted to HR <input type="checkbox"/> HR's approval obtained. <input type="checkbox"/> Instruct employee to complete exit packet from HR website.* </td> <td style="vertical-align: top;"> <input type="checkbox"/> Other (death, military service, etc.) <input type="checkbox"/> Receive supporting documentation regarding event <input type="checkbox"/> Direct employee to complete exit packet from HR website.* * Exit Packet: http://www.twu.edu/humanresources/exiting-employee-Guide-forms.asp </td> </tr> </table>			<input type="checkbox"/> Voluntary Termination <input type="checkbox"/> Obtain resignation in writing from employee. <input type="checkbox"/> Accept employee's resignation. <input type="checkbox"/> Instruct employee to complete exit packet from HR website.*	<input type="checkbox"/> Retirement <input type="checkbox"/> Obtain letter of intent to retire from employee. <input type="checkbox"/> Access exit packet from HR website. <input type="checkbox"/> Instruct employee to complete exit packet from HR website.* <input type="checkbox"/> Refer employee to HR to assure that the retirement processing procedures have been followed.	<input type="checkbox"/> Involuntary Termination <input type="checkbox"/> Progressive discipline policies followed. <input type="checkbox"/> Termination approved by head of department <input type="checkbox"/> Request for termination submitted to HR <input type="checkbox"/> HR's approval obtained. <input type="checkbox"/> Instruct employee to complete exit packet from HR website.*	<input type="checkbox"/> Other (death, military service, etc.) <input type="checkbox"/> Receive supporting documentation regarding event <input type="checkbox"/> Direct employee to complete exit packet from HR website.* * Exit Packet: http://www.twu.edu/humanresources/exiting-employee-Guide-forms.asp
<input type="checkbox"/> Voluntary Termination <input type="checkbox"/> Obtain resignation in writing from employee. <input type="checkbox"/> Accept employee's resignation. <input type="checkbox"/> Instruct employee to complete exit packet from HR website.*	<input type="checkbox"/> Retirement <input type="checkbox"/> Obtain letter of intent to retire from employee. <input type="checkbox"/> Access exit packet from HR website. <input type="checkbox"/> Instruct employee to complete exit packet from HR website.* <input type="checkbox"/> Refer employee to HR to assure that the retirement processing procedures have been followed.					
<input type="checkbox"/> Involuntary Termination <input type="checkbox"/> Progressive discipline policies followed. <input type="checkbox"/> Termination approved by head of department <input type="checkbox"/> Request for termination submitted to HR <input type="checkbox"/> HR's approval obtained. <input type="checkbox"/> Instruct employee to complete exit packet from HR website.*	<input type="checkbox"/> Other (death, military service, etc.) <input type="checkbox"/> Receive supporting documentation regarding event <input type="checkbox"/> Direct employee to complete exit packet from HR website.* * Exit Packet: http://www.twu.edu/humanresources/exiting-employee-Guide-forms.asp					
<p>Note: The separation process must meet the following goals: diminish the legal risks for the University, maintain the employee's dignity and confidentiality, protect the University's reputation and minimize disruptions of the work place.</p>						
REVIEW APPLICABLE ISSUES						
<input type="checkbox"/> Personnel Transaction Form completed. <input type="checkbox"/> If voluntary resignation, letter of resignation submitted to HR. <input type="checkbox"/> Final timesheet submitted and approved.	<input type="checkbox"/> Determine status of current projects. <input type="checkbox"/> Pending reimbursements processed (ie. travel expenses). <input type="checkbox"/> Arrangements made for removing personal items.	<input type="checkbox"/> Cancel applicable signature authority. <input type="checkbox"/> Arrange for email access by supervisor. <input type="checkbox"/> Submit Personnel Vacancy Form to initiate recruitment of replacement. <input type="checkbox"/> Remind employee to complete and submit the Exit Packet to HR.				
RETURN UNIVERSITY PROPERTY CHECKLIST						
<input type="checkbox"/> All Keys/Access Cards to building(s), locker, desk, cabinets <input type="checkbox"/> Keys to vehicle(s)/Golf carts <input type="checkbox"/> Communication devices (Cell phone/pager/PDA, 2-way radio, etc.)	<input type="checkbox"/> Laptop, computer equipment <input type="checkbox"/> Procurement and credit card(s) <input type="checkbox"/> Manuals and books (reference, training) <input type="checkbox"/> Tools, equipment <input type="checkbox"/> Library Materials/resources	<input type="checkbox"/> Office/project files <input type="checkbox"/> Uniforms <input type="checkbox"/> ID Card/Badge <input type="checkbox"/> University Cards (Travel, Purchasing) <input type="checkbox"/> Any other University property: _____				
ELIGIBILITY FOR REHIRE (final approval verified by HR)						
<input type="checkbox"/> Eligible for rehire <input type="checkbox"/> Ineligible for rehire						
<p>Comments: _____</p>						
COMPUTER, VOICEMAIL, LONG DISTANCE ACCESS AND SECURITY CODES						
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Contact Public Safety to cancel employee's security access code to department. <input type="checkbox"/> Send an email to servicedesk@twu.edu to deactivate voicemail and long distance code and to Remove from Telecom databases. </td> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Complete the Information Technology Employee Changes form at: https://portal.twu.edu/its/employeechanges.htm Note: Contact the Help Desk at x3971 to deactivate immediately. <input type="checkbox"/> Change passwords for any additional systems/networks accessed by employee. <input type="checkbox"/> Other: _____ </td> </tr> </table>			<input type="checkbox"/> Contact Public Safety to cancel employee's security access code to department. <input type="checkbox"/> Send an email to servicedesk@twu.edu to deactivate voicemail and long distance code and to Remove from Telecom databases.	<input type="checkbox"/> Complete the Information Technology Employee Changes form at: https://portal.twu.edu/its/employeechanges.htm Note: Contact the Help Desk at x3971 to deactivate immediately. <input type="checkbox"/> Change passwords for any additional systems/networks accessed by employee. <input type="checkbox"/> Other: _____		
<input type="checkbox"/> Contact Public Safety to cancel employee's security access code to department. <input type="checkbox"/> Send an email to servicedesk@twu.edu to deactivate voicemail and long distance code and to Remove from Telecom databases.	<input type="checkbox"/> Complete the Information Technology Employee Changes form at: https://portal.twu.edu/its/employeechanges.htm Note: Contact the Help Desk at x3971 to deactivate immediately. <input type="checkbox"/> Change passwords for any additional systems/networks accessed by employee. <input type="checkbox"/> Other: _____					

Authorized Signature _____ Date _____

TEXAS WOMAN'S UNIVERSITY Employee Checklist for Separation

This checklist is a tool to assist you in completing the final steps for your separation from the University. Prior to your last day at work, the following items should be reviewed. All sections of this form must be completed before your separation is finalized. Your final paycheck and/or retirement refund may be delayed until separation procedures have been completed. Refer to Exiting Employee Guide and Forms on the Human Resources' (HR) Website for additional information.

EMPLOYEE INFORMATION				
Name:	Last Day Worked:			
Position:	Department:			
REASON FOR LEAVING TWU (Please select the most applicable reasons)				
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top; padding-right: 20px;"> <input type="checkbox"/> Accepted another position <input type="checkbox"/> Transfer to another state agency <input type="checkbox"/> Dislike location of work <input type="checkbox"/> Scheduled work hours <input type="checkbox"/> Conflict with supervisor <input type="checkbox"/> Conflict with co-worker <input type="checkbox"/> Dissatisfaction with supervisor or coworkers <input type="checkbox"/> Discrimination and prejudice <input type="checkbox"/> Lack of adequate training <input type="checkbox"/> Lack of advancement opportunity <input type="checkbox"/> Disliked assigned duties </td> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Need more hours of work <input type="checkbox"/> Temporary or part-time <input type="checkbox"/> Reduction in Force <input type="checkbox"/> Project, grant, or internship ended <input type="checkbox"/> Discharged <input type="checkbox"/> Retirement <input type="checkbox"/> Need better benefits <input type="checkbox"/> Inadequate salary <input type="checkbox"/> Leaving the area <input type="checkbox"/> Personal reasons not related to job <input type="checkbox"/> Other _____ </td> </tr> </table> <p>Note: You may discuss any of the above in a scheduled exit interview with the HR Manager of Employee Development & communications, 940-898-3558 or with Internal Audit, 940-898-3260.</p>			<input type="checkbox"/> Accepted another position <input type="checkbox"/> Transfer to another state agency <input type="checkbox"/> Dislike location of work <input type="checkbox"/> Scheduled work hours <input type="checkbox"/> Conflict with supervisor <input type="checkbox"/> Conflict with co-worker <input type="checkbox"/> Dissatisfaction with supervisor or coworkers <input type="checkbox"/> Discrimination and prejudice <input type="checkbox"/> Lack of adequate training <input type="checkbox"/> Lack of advancement opportunity <input type="checkbox"/> Disliked assigned duties	<input type="checkbox"/> Need more hours of work <input type="checkbox"/> Temporary or part-time <input type="checkbox"/> Reduction in Force <input type="checkbox"/> Project, grant, or internship ended <input type="checkbox"/> Discharged <input type="checkbox"/> Retirement <input type="checkbox"/> Need better benefits <input type="checkbox"/> Inadequate salary <input type="checkbox"/> Leaving the area <input type="checkbox"/> Personal reasons not related to job <input type="checkbox"/> Other _____
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REVIEW APPLICABLE ISSUES				
<input type="checkbox"/> Remind supervisor to complete Personnel Transaction Form. <input type="checkbox"/> If voluntary resignation, submit a letter of resignation to the department and a copy to HR. <input type="checkbox"/> Submit final timesheet. <input type="checkbox"/> Schedule exit interview (optional) with HR's Manager of Training & Performance Management. <input type="checkbox"/> Determine status of current projects. <input type="checkbox"/> Submit any pending reimbursements (ie.travel expenses). <input type="checkbox"/> Arrangements made for removing personal items. <input type="checkbox"/> Review the Teacher Retirement System Refund Form www.trs.state.tx.us/reporting/forms/form_6.pdf <input type="checkbox"/> Review the Sick Leave Pool Donation Form http://www.twu.edu/downloads/benefits/SickLVPoolDonationForm.pdf <input type="checkbox"/> Complete and submit the Exit Packet to HR. <input type="checkbox"/> Submit forwarding address to HR via the Address Change Form (on the payroll forms section of the payroll website): http://www.twu.edu/payroll/ <input type="checkbox"/> Notify department and HR if transferring to another state agency. <input type="checkbox"/> If participating in TexFlex, submit TexFlex Enrollment Change Form www.ers.state.tx.us/texflex/documents/FB-920.pdf to HR with your election of TexFlex options prior to 15 th of the month in which employment ends.				
RETURN ALL UNIVERSITY PROPERTY (All University property must be turned in by your last day of employment.)				
<input type="checkbox"/> All Keys/Access Cards to building(s), elevator, locker, desk, cabinets <input type="checkbox"/> Keys to vehicle(s)/Golf carts <input type="checkbox"/> Communication devices (Cell phone/pager/PDA, 2-way radio, etc.)	<input type="checkbox"/> Laptop, computer equipment <input type="checkbox"/> Procurement and credit card(s) <input type="checkbox"/> Manuals and books (reference, training) <input type="checkbox"/> Tools, equipment <input type="checkbox"/> Library materials/resources	<input type="checkbox"/> Office/project files <input type="checkbox"/> Uniforms <input type="checkbox"/> ID Card/Badge <input type="checkbox"/> University Cards (Travel, Purchasing) <input type="checkbox"/> Any other University property: List: _____		

Employee Signature _____ Date _____



APPLICATION FOR REFUND

Name _____ Social Security No. _____

Address: _____
Street Address or Box Number City State Zip Code

Telephone No. _____ Date of Birth _____ Last Day of Employment _____

AUTHORIZATION TO ISSUE PERSONAL IDENTIFICATION NUMBER

I authorize TRS to issue to me a personal identification number (PIN) which may be used to access information through the automated telephone system. I authorize the release of any information regarding my account to anyone using my PIN. I understand that TRS will mail the PIN to my address on file for my account. Once mailed, TRS has no responsibility for the protection of the PIN. I understand that it is my responsibility to prevent unauthorized use of the PIN. If you do not want TRS to send you a PIN, check here: No, do not send a PIN

AFFIRMATION THAT EMPLOYMENT HAS PERMANENTLY TERMINATED

I hereby affirm that I have permanently terminated my employment with any employer covered by the Teacher Retirement System of Texas (TRS) and request to terminate my membership and the accumulated contributions in my TRS account be distributed to me according to the following instructions. I further affirm that I do not have a contract or promise of employment nor have I applied for employment with any employer covered by TRS and the balance in my account is due to me and unpaid. I understand that my receipt of the distribution will release TRS from any claim for other benefits payable on my behalf and will cancel my TRS service credit. I further understand that should I contract for employment with any TRS-covered employer before receiving my distribution, I will not be entitled to the distribution.

I understand that if I terminate TRS membership by withdrawing my TRS account but resume membership at a later date, I will be subject to the following new retirement eligibility criteria for a normal age (unreduced) service retirement annuity: 1) age 65 with at least 5 years of service credit, or, 2) age 60 with at least 5 years of service credit and age plus years of service credit equals at least 80, and may be subject to new benefit calculation methods.

Certification of Termination: I understand if I was employed in a TRS-covered position during the previous six-month period, TRS will contact my previous employer to confirm my date of termination and final monthly contributions, and my refund will not be processed until TRS has received all required contributions from my previous employer.

Proportionate Retirement notice: I understand if I have service credit in another Texas public retirement system, termination of TRS membership and service credit may affect my eligibility for benefits from a system participating in the proportionate retirement program. If I plan to combine service credit in different systems to meet eligibility requirements, I understand that I must contact each system for more information.

REFUND ELECTION

Choose only one option: a refund or a direct rollover.

<input type="checkbox"/> Refund	I elect to have my TRS accumulated contributions paid directly to me. I understand that 20% of the taxable amount of my refund will be withheld for federal income taxes. (PROVIDED THE AMOUNT IS GREATER THAN \$200.00)
<input type="checkbox"/> Direct Rollover	I elect to have all or a portion of my TRS accumulated contributions rolled over into an eligible retirement plan. I understand that TRS will provide me with an additional form if this option is selected.

I acknowledge that I have received a copy of the "Special Tax Notice Regarding Your Rollover Options Under the Teacher Retirement System of Texas" and that I have 30 days from receipt of the notice to consider my decision of whether to elect a direct rollover of my distribution of accumulated contributions. I understand that once I have made an election to rollover and TRS has issued the distribution, my rollover is irrevocable and cannot be changed.

Signature of Member Date

STATE OF _____ COUNTY OF _____

On _____ (date), _____ (printed name of person whose signature appears above) acknowledged this document before me a notary public.

Signature of Notary Public

(SEAL)

SPECIAL TAX NOTICE REGARDING YOUR ROLLOVER OPTIONS UNDER THE TEACHER RETIREMENT SYSTEM OF TEXAS

You are receiving this notice because all or a portion of a payment you are receiving from the Teacher Retirement System of Texas ("TRS"), a governmental 401(a) pension plan, is eligible to be rolled over to an IRA or an employer plan. This notice is intended to help you decide whether to do such a rollover. **IF YOU RECEIVE OR ACCESS THIS NOTICE ELECTRONICALLY, YOU MAY REQUEST A PAPER COPY OF THIS NOTICE FROM TRS AT NO CHARGE TO YOU.**

Rules that apply to most payments from a retirement plan are described in the "General Information About Rollovers" section. Special rules that only apply in certain circumstances are described in the "Special Rules and Options" section.

GENERAL INFORMATION ABOUT ROLLOVERS

How can a rollover affect my taxes?

You will be taxed on a payment from TRS if you do not roll it over. If you are under age 59 1/2 and do not do a rollover, you will also have to pay a 10% additional income tax on early distributions (unless an exception applies, as determined under federal tax laws by the IRS).

If you do a rollover to a traditional IRA or an eligible employer plan, you will not have to pay tax until you receive payments later from the IRA or plan, and the 10% additional income tax will not apply if those payments are made after you are age 59 1/2 (or if an exception applies).

If you do a rollover to a Roth IRA, you will be taxed on the amount rolled over (reduced by any after-tax amount). However, if you are under age 59 1/2 at the time of the rollover, the 10% additional income tax will not apply. See the section below titled "If you roll over your payment to a Roth IRA" for more details.

Where may I roll over the payment?

You may roll over the payment to either an IRA (an individual retirement account or individual retirement annuity) or an employer plan (a tax-qualified section 401(a) plan, section 403(b) plan, or governmental section 457(b) deferred compensation plan) that will accept the rollover. The rules of the IRA or employer plan that holds the rollover will determine your investment options, fees, and rights to payment of the rolled over amount in the future. Further, the amount rolled over will become subject to the tax rules that apply to the IRA or employer plan.

How do I do a rollover?

There are two ways to do a rollover. You can do either a direct rollover or a 60-day rollover.

If you do a direct rollover, TRS will make the check payable directly to your IRA or an employer plan. TRS then will mail the check to you for you to deposit it with your IRA or employer plan. You should contact the IRA sponsor or the administrator of the employer plan for information on how to do a direct rollover.

If you do not do a direct rollover, TRS is required to withhold 20% of the payment for federal income taxes. If you do not do a direct rollover, you may still do a rollover by making a deposit into an IRA or eligible employer plan that will accept it. You will have 60 days after you receive the payment to make the deposit. This means that, in order to roll over the entire payment in a 60-day rollover, you must use other funds to make up for the 20% withheld. If you do not roll over the entire amount of the payment, the portion not rolled over will be taxed and will be subject to 10% additional income tax on early distributions if you are under age 59 1/2 (unless an exception applies, as determined under federal tax laws by the IRS).

How much may I roll over?

If you wish to do a rollover, you may roll over all or part of the amount eligible for rollover. Any payment from TRS is eligible for rollover, except:

- Certain payments spread over a period of at least 10 years or over your life or life expectancy (or the lives or joint life expectancy of you and your beneficiary) (This means that your lifetime monthly benefits are not eligible for rollover.)
- Required minimum distributions after age 70 1/2 (or after death)
- Corrective distributions of contributions that exceed tax law limitations

TRS can tell you what portion of a payment is eligible for rollover.

If any portion of your payment is taxable but cannot be rolled over, the mandatory withholding rules described above do not apply. In this case, you may elect not to have withholding apply to that portion. If you do nothing, an amount will be taken out of this portion of your payment for federal income tax withholding. To elect out of withholding, ask TRS for the election form and related information.

If I don't do a rollover, will I have to pay the 10% additional income tax on early distributions?

If you are under age 59 1/2, you will have to pay the 10% additional income tax on early distributions for any payment from TRS (including amounts withheld for income tax) that you do not roll over, unless one of the exceptions listed below applies. This tax is in addition to the regular income tax on the payment not rolled over.

The 10% additional income tax does not apply to the following payments from TRS:

- Payments made after you separate from service if you will be at least age 55 in the year of the separation
- Payments that start after you separate from service if paid at least annually in equal or close to equal amounts over your life or life expectancy (or the lives or joint life expectancy of you and your beneficiary)
- Payments from TRS made after you separate from service if you are a public safety employee and you are at least age 50 in the year of separation
- Payments made due to disability
- Payments after your death
- Corrective distributions of contributions that exceed tax law limitations
- Payments made directly to the government to satisfy a federal tax levy
- Payments made under a qualified domestic relations order (QDRO)
- Payments up to the amount of your deductible medical expenses

If I do a rollover to an IRA, will the 10% additional income tax apply to early distributions from the IRA?

If you receive a payment from an IRA when you are under age 59½, you will have to pay the 10% additional income tax on early distributions from the IRA, unless an exception applies. In general, the exceptions to the 10% additional income tax for early distributions from an IRA are the same as the exceptions listed above for early distributions from a plan. However, there are a few differences for payments from an IRA, including:

- There is no exception for payments after separation from service that are made after age 55.
- The exception for qualified domestic relations orders (QDROs) does not apply (although a special rule applies under which, as part of a divorce or separation agreement, a tax-free transfer may be made directly to an IRA of a spouse or former spouse).
- The exception for payments made at least annually in equal or close to equal amounts over a specified period applies without regard to whether you have had a separation from service.
- There are additional exceptions for (1) payments for qualified higher education expenses, (2) payments up to \$10,000 used in a qualified first-time home purchase, and (3) payments after you have received unemployment compensation for 12 consecutive weeks (or would have been eligible to receive unemployment compensation but for self-employed status).

Will I owe State income taxes?

This notice does not describe any State or local income tax rules (including withholding rules).

SPECIAL RULES AND OPTIONS

If your payment includes after-tax contributions

After-tax contributions included in a payment are not taxed. If a payment is only part of your benefit, an allocable portion of your after-tax contributions is generally included in the payment. If you have pre-1987 after-tax contributions maintained in a separate account, a special rule may apply to determine whether the after-tax contributions are included in a payment.

You may roll over to an IRA a payment that includes after-tax contributions through either a direct rollover or a 60-day rollover. You must keep track of the aggregate amount of the after-tax contributions in all of your IRAs (in order to determine your taxable income for later payments from the IRAs). If you do a direct rollover of only a portion of the amount paid from TRS and a portion is paid to you, each of the payments will include an allocable portion of the after-tax contributions. If you do a 60-day rollover to an IRA of only a portion of the payment made to you, the after-tax contributions are treated as rolled over last. For example, assume you are receiving a complete distribution of your benefit which totals \$12,000, of which \$2,000 is after-tax contributions. In this case, if you roll over \$10,000 to an IRA in a 60-day rollover, no amount is taxable because the \$2,000 amount not rolled over is treated as being after-tax contributions.

You may roll over to an employer plan all of a payment that includes after-tax contributions, but only through a direct rollover (and only if the receiving plan separately accounts for after-tax contributions and is not a governmental section 457(b) plan). You can do a 60-day rollover to an employer plan of part of a payment that includes after-tax contributions, but only up to the amount of the payment that would be taxable if not rolled over.

If you miss the 60-day rollover deadline

Generally, the 60-day rollover deadline cannot be extended. However, the IRS has the limited authority to waive the deadline under certain extraordinary circumstances, such as when external events prevented you from completing the rollover by the 60-day rollover deadline. To apply for a waiver, you must file a private letter ruling request with the IRS. Private letter ruling requests require the payment of a nonrefundable user fee. For more information see IRS Publication 590, Individual Retirement Arrangements (IRAs).

If you were born on or before January 1, 1936

If you were born on or before January 1, 1936 and receive a lump sum distribution that you do not roll over, special rules for calculating the amount of the tax on the payment might apply to you. For more information see IRS Publication 575, Pension and Annuity Income.

If you roll over your payment to a Roth IRA

You can roll over a payment from TRS made before January 1, 2010 to a Roth IRA only if your modified adjusted gross income is not more than \$100,000 for the year the payment is made to you and, if married, you file a joint return. These limitations do not apply to payments made to you from TRS after 2009. If you wish to roll over the payment to a Roth IRA, but you are not eligible to do a rollover to a Roth IRA until after 2009, you can do a rollover to a traditional IRA and then, after 2009, elect to convert the traditional IRA into a Roth IRA. TRS is not responsible for verifying your eligibility to make a rollover to a Roth IRA. (IRS Notice 2008-30)

If you roll over the payment to a Roth IRA, a special rule applies under which the amount of the payment rolled over (reduced by any after-tax amounts) will be taxed. However, the 10% additional income tax on early distributions will not apply (unless you take the amount rolled over out of the Roth IRA within 5 years, counting from January 1 of the year of the rollover). For payments from TRS during 2010 that are rolled over to a Roth IRA, the taxable amount can be spread over a 2-year period starting in 2011.

If you roll over the payment to a Roth IRA, later payments from the Roth IRA that are qualified distributions will not be taxed (including earnings after the rollover). A qualified distribution from a Roth IRA is a payment made after you are age 59½ (or after your death or disability, or as a qualified first-time homebuyer distribution of up to \$10,000) and after you have had a Roth IRA for at least 5 years. In applying this 5-year rule, you count from January 1 of the year for which your first contribution was made to a Roth IRA. Payments from the Roth IRA that are not qualified distributions will be taxed to the extent of earnings after the rollover, including the 10% additional income tax on early distributions (unless an exception applies). You do not have to take required minimum distributions from a Roth IRA during your lifetime.

You cannot roll over a payment from TRS to a designated Roth account in an employer plan.

For more information, see IRS Publication 590, Individual Retirement Arrangements (IRAs). You should consult your tax advisor if you are interested in rolling over your distribution to a Roth IRA.

If you are an eligible retired public safety officer and your pension payment is used to pay for health coverage or qualified long-term care insurance

If you retired as a public safety officer and your retirement was by reason of disability or was after normal retirement age, you can exclude from your taxable income plan payments paid directly as premiums to an accident or health plan (or a qualified long-term care insurance contract) that your employer maintains for you, your spouse, or your dependents, up to a maximum of \$3,000 annually. For the purpose, a public safety officer is a law enforcement officer, firefighter, chaplain, or member of a rescue squad or ambulance crew.

The Form 1099-R that you receive from TRS will report the deducted insurance premium as taxable. If you want to take advantage of this \$3,000 exclusion, you must report the amount claimed on Form 1040. The instructions to Form 1040 explain that the taxable amount received from the retirement plan, reduced by the amount of qualified premiums deducted and paid by the retirement plan (not to exceed \$3,000), must be entered on line 16b of the Form 1040. Next to the entry, in the margin, you must write the letters "PSO." This is an annual election - you will need to report the exclusion for each year in which you want to claim the exclusion.

If you are not a TRS member, or if you are a member but are receiving a TRS payment as a beneficiary or alternate payee of another member

Payments after death of the member. If you receive a distribution after the member's death that you do not roll over, the distribution will generally be taxed in the same manner described elsewhere in this notice. However, the 10% additional income tax on early distributions and the special rules for public safety officers do not apply, and the special rule described under the section "If you were born on or before January 1, 1936" applies only if the member was born on or before January 1, 1936.

If you are a surviving spouse. If you receive a payment from TRS as the surviving spouse of a deceased member, you have the same rollover options that the member would have had, as described elsewhere in this notice. In addition, if you choose to do a rollover to an IRA, you may treat the IRA as your own or as an inherited IRA.

An IRA you treat as your own is treated like any other IRA of yours, so that payments made to you before you are age 59½ will be subject to the 10% additional income tax on early distributions (unless an exception applies) and required minimum distributions from your IRA do not have to start until after you are age 70½.

If you treat the IRA as an inherited IRA, payments from the IRA will not be subject to the 10% additional income tax on early distributions. However, if the member had started taking required minimum distributions, you will have to receive required minimum distributions from the inherited IRA. If the member had not started taking required minimum distributions from TRS, you will not have to start receiving required minimum distributions from the inherited IRA until the year the member would have been age 70½.

If you are a surviving beneficiary other than a spouse. If you receive a payment from TRS because of the member's death and you are a designated beneficiary other than a surviving spouse, the only rollover option you have is to a direct rollover to an inherited IRA. Payments from the inherited IRA will not be subject to the 10% additional income tax on early distributions. You will have to receive required minimum distributions from the inherited IRA.

Payments under a qualified domestic relations order. If you are the spouse or former spouse of the member who receives a payment from TRS under a qualified domestic relations order (QDRO), you generally have the same options the member would have (for example, you may roll over the payment to your own IRA or another eligible employer plan that will accept it). If you are an alternate payee other than the spouse or former spouse of the member, you generally have the same options as a surviving beneficiary other than the spouse, so that the only rollover option you have is to do a direct rollover to an inherited IRA. Payments under the QDRO will not be subject to the 10% additional income tax on early distributions.

If you are a nonresident alien

If you are a nonresident alien and you do not do a direct rollover to a U.S. IRA or U.S. employer plan, instead of withholding 20%, TRS is generally required to withhold 30% of the payment for federal income taxes. If the amount withheld exceeds the amount of tax you owe (as may happen if you do a 60-day rollover), you may request an income tax refund by filing Form 1040NR and attaching your Form 1042-S. See Form W-8BEN for claiming that you are entitled to a reduced rate of withholding under an income tax treaty. For more information, see also IRS Publication 519, U.S. Tax Guide for Aliens, and IRS Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

Other Special Rules

If a payment is one in a series or payments for less than 10 years, your choice whether to make a direct rollover will apply to all later payments in the series (unless you make a different choice for later payments).

If your payments for the year are less than \$200, TRS is not required to allow you to do a direct rollover and is not required to withhold for federal income taxes. However, you may do a 60-day rollover.

You may have special rollover rights if you recently served in the U.S. Armed Forces. For more information, see IRS Publication 3, Armed Forces' Tax Guide.

NOTICE PERIOD

Generally, payment cannot be made from TRS until at least 30 days after you receive this notice. Thus, you have at least 30 days to consider whether or not to have your payment rolled over. If you do not wish to wait until this 30-day notice period ends before your election is processed, you may waive the notice period by making an affirmative election indicating whether or not you wish to make a direct rollover. Your payment will then be processed in accordance with your election as soon as practical after it is received by TRS.

FOR MORE INFORMATION

You may wish to consult with TRS, or a professional tax advisor, before taking a payment from TRS. Also, you can find more detailed information on the federal tax treatment of payments from employer plans in: IRS Publication 575, Pension and Annuity Income, IRS Publication 590, Individual Retirement Arrangements (IRAs), and IRS Publication 571, Tax-Sheltered Annuity Plans (403(b) Plans). These publications are available from a local IRS office, on the web at www.irs.gov, or by calling 1-800-TAX-FORM.

Texas Woman's University
Office of Human Resources – Payroll

W-2 ADDRESS

Please send my W-2 form to the following address:

I understand that if I change my address after this I must contact the Payroll Office so my W-2 can be sent to the correct address.

IMPORTANT: The replacement W-2 process does not begin until March 1 each year, and there is a \$3.00 charge for each duplicate W-2 requested. Therefore, it is very important that the Payroll Office is notified of any change of address.

Signature

Date

TWU ID Number

PAYROLL OFFICE
P.O. BOX 425439
DENTON, TX 76204-5439

TEXAS WOMAN'S UNIVERSITY EXIT INTERVIEW QUESTIONNAIRE

As an exiting employee, your comments concerning employment at TWU are important to us. Your comments and recommendations may be used to help us improve working conditions and influence future policies. Please be frank and open in your responses.

FACULTY STAFF CAMPUS: DENTON PARKLAND PRESBYTERIAN HOUSTON

DEPARTMENT _____

Length of Service at TWU _____

DATE _____

WORKING CONDITIONS AND UNIVERSITY ADMINISTRATION:

Please indicate how you feel about the following (check one number for each response):

	Strongly Agree	Agree	No Opinion	Disagree	Strongly Disagree
Do you feel you were encouraged to stay at TWU?	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
Would you return to TWU?	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
Pay was adequate and competitive with similar organizations	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
I was satisfied with the benefits offered	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
Salary increases were adequate	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
The University provided an adequate and appropriate number of training and development programs	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
I had the right equipment and supplies for the job	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
Work facilities were adequate	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
My co-workers were cooperative	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
Other departments were cooperative	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
The University tried to make my job a safe one	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
I enjoyed my work	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
My job was challenging and interesting	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
My work was important to the success of the University	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
I had a say in what goes on in my department	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
Workload distribution in my department was appropriate	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
Information was readily available	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
My supervisor was available and approachable	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
I received adequate feedback about my performance	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
Job standards and expectations were made clear	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
I received adequate training to perform my job duties	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
My supervisor showed appreciation for good work	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
Concerns and problems were addressed within my department	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
I had respect for my supervisor	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
TWU's goals and philosophies were clearly conveyed	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
Employees were kept informed of important University changes/events	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
Human Resources has been helpful to me	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
Policies and conditions of employment were explained	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
My working environment was free of harassment	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
TWU showed genuine support of cultural/racial diversity	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
Complaint and grievance procedures were effective	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
The work groups in this organization worked well together	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5
Advancement opportunities were available	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> 4	<input type="checkbox"/> 5

If you disagreed or strongly disagreed with any of the above, please explain why (please be specific):

COMMENTS:

Please offer any suggestions that would help TWU improve policies and working conditions for faculty or staff, especially regarding retaining employees.

ETHNICITY (Optional):

African American White Hispanic/ Latino Asian or Pacific Islander
 Native American or Alaskan Native

NAME (Optional):