

Reports available in EMIS

Employer contacts with EMIS access can create various reports at any time

Various report options include:

- Active/Active DROP Member Service
- Ending DROP Participation
- Members Eligible to Retire



4

Active/Active DROP Member Service Report

Lists Active and Active DROP members employed by your agency based on age and service credit criteria entered.

- Helps identify current employees and those working after DROP
- Will not include employees currently in DROP



Suggested Query Parameters:

- Age Range: 18 to 99
- Service Credit Range: 0.00 to 50.00
- Sort Selection: Service, SSN (for service credit order)



5

Ending DROP Participation Report

Report lists members from your agency who will end DROP for the time period selected

- Can query future and past dates (month/year)
- Employers should pull this report up to three months in advance to ensure deductions/contributions resume if employee continues working after DROP.



6

Members Eligible to Retire Report

Provides a list of employees who will be eligible to retire based upon information reported to TRSL and on the fiscal year selected.

- Report will also list employees who are currently in DROP and working after DROP.
- Note: Prior year corrections (PYC) or other missing information may impact whether a person is actually eligible to retire or not.

Reports	Updates
Active/Active DROP Member Service	
Annual Leave	
Contribution Exception	
Employer Payments	
Employer Statements	
Ending DROP Participation	
Forfeited Employees Certification	
Insurance/Voluntary Deduction	
Members Eligible to Retire	

Query Record
Projected Fiscal Year
2023
Summary Count Only
Select Clear

Members Eligible to Retire Report

The Members Eligible to Retire Report provides a detailed report or a summary report of members eligible to retire. The report will include employees who meet eligibility requirements by June 30 of the projected fiscal year selected. The projection assumes that a full year of service credit will be added to the employee's current service years.

Example: Members Eligible to Retire Report

Date: 01/19/2023
Time: 9:48:28AM
Members eligible for early retirement.
Service credit not projected.

The service credits listed on this report are estimates only and are subject to adjustments at the time of retirement or refund.

Employer: TRSL - Regular
System: TRSL - Regular
Public Schools

SSN	Name	Status	DOB	1st Elig Fiscal Year	DROP Start Date	DROP End Date	Eligibility Service	Total Regular	DROP Regular	Total
+		DROP MBR		2022			20.00	20.00	0.00	20.00
+		ACTIVE		2015	07/01/2022	06/30/2023	13.99	13.99	0.00	13.99
+		DEFER RET		2022			5.74	5.74	0.00	5.74
+		ACTIVE		2022			20.97	20.97	0.00	20.97
+		ACTIVE		2020			22.85	22.85	0.00	22.85
+		ACTIVE		2023			30.00	30.00	0.00	30.00
+		ACTIVE		2018			25.51	25.51	0.00	25.51
+		DROP MBR		2022	06/01/2022	05/31/2023	30.00	30.00	0.00	30.00
+		ACTIVE		2019			24.51	24.51	0.00	24.51
+		DROP MBR		2023	09/23/2022	09/21/2023	27.90	27.90	0.00	27.90
+		ACTIVE		2017			25.97	25.97	0.00	25.97
+		ACTIVE		2023			26.98	26.98	0.00	26.98
+		DROP MBR		2021	05/27/2021	05/26/2024	25.00	25.00	0.00	25.00
+		ACTIVE		2022			21.83	21.83	0.00	21.83
+		ACTIVE		2021			16.90	16.90	0.00	16.90
+		ACTIVE		2017			26.50	26.50	0.00	26.50

EMIS system codes

Status Information

Sys	Seq	Status	Code	Date
4		ACTIVE	(A)	07/19/2021

System 2	School Lunch Plan A – For school food service employees (closed plan; no new entrants)
System 3	School Lunch Plan B – For school food service employees in 20 parishes that also participate in Social Security
System 4	TRSL Regular Plan – Defined Benefit Plan for “teachers” in TRSL eligible positions
System 6	ORP (Optional Retirement Plan) – Defined Contribution Plan; for employees who chose ORP during employment at a Louisiana public institution of higher education; opted out of TRSL’s Regular Plan (System 4), must remain in ORP

Form 1: Authorized Contacts

Grants access rights to designated employer personnel

- Section 2 (Authorized signer):
 - ✓ Check all access rights desired for each designated personnel

Check desired access rights from the following (See back of form for descriptions):

<input type="checkbox"/> Inquiry	<input type="checkbox"/> Enrollments	<input type="checkbox"/> Sick/annual leave
<input type="checkbox"/> Prior year certifications/corrections	<input type="checkbox"/> Terminations	<input type="checkbox"/> Agency Certificat
<input type="checkbox"/> Retiree insurance deduction	<input type="checkbox"/> File submission	<input type="checkbox"/> Salary report (onl
<input type="checkbox"/> Home address update	<input type="checkbox"/> Contribution correction	<input type="checkbox"/> ORP salary report

10

Form 1: Authorized Contacts (cont'd)

Section 2 (Authorized signer):

- Must include staff member's signature for access other than Inquiry
- Complete bottom of section to **delete previously designated personnel** no longer needing TRSL database access for your agency

Section 3 must be signed by employer's Agency Head or Agency Head Designee

To delete a previous designee, provide name(s) to be deleted below. Please complete a TRSL Employer Directory Contact (Form TEDQ) to designate a replaced directory contact.

Name to be deleted	Name to be deleted	Name to be deleted
Name to be deleted	Name to be deleted	Name to be deleted

11

EMIS access rights

Inquiry (INQ)	Offers view-only access
Enrollments (ENR)	Use to enroll new hires and retirees returning to work in TRSL-covered positions
Sick/Annual Leave Update/Corrections (SLU)	<ul style="list-style-type: none"> Sick Leave – Use to update employers' sick leave usage Annual Leave – (Higher ed and state agencies only) – Use to report annual leave balances
Prior Year Certifications/Corrections (PYC)	Use to update Actual Earnings (gross earnable compensation), Full-Time Only Earnings, and Questionable Year Certifications for a closed out (or prior) fiscal year
Terminations (TRM)	Use to report employee's last day of work or last day of leave
Agency Certification – Form 11B (AGC)	Use to certify current year information for an employee who is retiring or entering DROP

12

EMIS access rights (cont'd)

Retiree Insurance Deduction (INS)	(For non-Office of Group Benefits employers) - Use to report or update insurance deductions from retiree's benefit check
File Submission (FSM)	Use to upload required files/reports securely without encryption
Salary Report (SAL)	(Only for employers with no more than 100 employees) - Use to report monthly salary and contributions during the current fiscal year
Home Address Update (ADR)	Use to update mailing address for active employee
Contributions Corrections (CCR)	Use to add, delete, or replace employee's monthly actual and/or full-time earnings during the current fiscal year
ORP Salary Report (ORP)	(Only for employers with no more than 100 employees in ORP) - Use to report monthly salary and contributions for ORP participants during the current fiscal year

13

Form 1EDC: Employer Directory Contacts

Updates or replaces agency contacts

- Ensure your agency has the following designated contacts:
 - Agency Head (AH)** – Must sign Section 3 of Form 1 to authorize access rights
 - Retirement Contact (RC)** – Employer request letters addressed to RC
- Include email addresses/phone numbers/ position title for each contact

NOTE: Not all categories require an employer contact.

14

Keep employer contacts up to date

Use Employer Directory Contacts (Form 1EDC) to update Employer Contacts.

Use Authorized Contacts (Form 1) to give and remove online access rights.

Tip: Review Employer Contacts screen twice a year

15



TRSL membership eligibility (Non-retirees)

Eligible positions per definition of "Teacher" – R.S. 11:701(35)

All K-12 direct employees, excluding school bus positions, school custodians/janitors, and school maintenance employees

Visa holders other than F-series or J-series

- *Exception: J-1 visa holders are TRSL eligible*

Employment status:

Work **more** than 20 hours per week (employees who work 20 hours or **less** are considered part-time) in a position that is **not** seasonal or temporary

- **Seasonal:** An employee who works on a full-time basis **less** than five months in a year
- **Temporary:** Any employee performing services under a **contractual arrangement** with the employer of **two years or less** in duration

Membership Eligibility - SPECIAL CONDITIONS

Part-time, seasonal, or temporary employment (Non-retirees)

Generally, employees who are part-time, seasonal, or temporary are not eligible for TRSL membership. However, there are exceptions that require **mandatory enrollment & reporting**:

Five (5) year rule [Eff. 7/1/2003]

Five or more years of eligibility service credit

- Applies **ONLY** to members in PreK-12 "classroom teacher" who are paid with W-2 earnings
- Can work 20 hours or less per week

Ten (10) year rule

Ten or more years of eligibility service credit

- Applies to positions other than "classroom teacher"
- W-2 employees only
- Can work 20 hours or less per week

19

20

21

Enrollment process

When entering the employee's SSN into EMIS, ensure the SSN entered matches the number on the employee's Social Security card

Tip: Do Not enroll an employee using an invalid "dummy" SSN

Enrollment deadlines from date of hire:

- 60 days for active members
- 30 days for retirees

22

Enrollments screen

Example entry screen if the employee has never contributed to TRSL before

Tips:

- **Double-check SSN:** Compare SSN entered to employee's Social Security card
- **Do Not** enroll and term with the same date
- **Do Not** use an invalid "dummy" SSN when enrolling

If you enroll a member with any incorrect information, please contact your Retirement Benefits Analyst Liaison immediately to correct it before any further processing.

23

Online enrollment confirmation

Look for confirmation message to ensure successful online enrollment.

Status Information			
System	Status	Status Code	Status Date
4	ACTIVE	(A)	01/23/2023

24

Enrollments - SPECIAL CONDITIONS

DROP member enrollments

When enrolling a new hire currently in TRSL's DROP, enrollments screen will display "DROP Member" message (example below). Continue online enrollment.

Enrollments

DROP Member - New Employment History will NOT be created unless the Enrollment Date is after the DROP End Date; otherwise this process will create notification of new employer only.

SSN: _____ Name: _____ Date of Birth: _____

Instructions for Enrolling Existing Members:
1. Complete all required fields and click 'Submit'.

Status Information			
System	Status	Status Code	Status Date
4	DROP MBR	(ID)	05/02/2022

Enrollments - SPECIAL CONDITIONS

DROP member enrollments (cont'd)

Look for confirmation message to ensure successful online enrollment of DROP member.

Enrollments

DROP member employment notification successful.
NO RETIREMENT CONTRIBUTIONS ARE REQUIRED.
DROP Member - New Employment History will NOT be created unless the Enrollment Date is after the DROP End Date; otherwise this process will create notification of new employer only.

No retirement contributions required - member's DROP participation continues if no break in service

Enrollments - SPECIAL CONDITIONS

Enrollment error - ORP status

- EMIS online enrollment not allowed for employees in ORP (Optional Retirement Plan)
- Enroll with Form 16, *Application for Optional Retirement Plan or Change of Carrier*

TRSL Teachers' Retirement System of Louisiana

Home Members Employers Reports Updates Submit Files Logout

Welcome, Sharon!
Employer:

Query Record

SSN: 0

Select Clear

Enrollments
ORP status exists.

Enrollments - SPECIAL CONDITIONS

Unable to enroll online – general error message

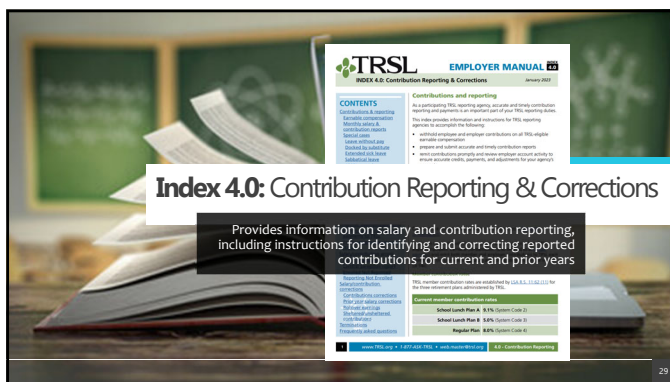
1. Ensure the following data entered in Enrollments program is correct:
 - Social security number
 - Enrollment date (first day of work or first day of TRSL eligibility)
2. Re-try online enrollment if any of the above data previously entered incorrectly.
3. Contact TRSL's helpdesk at the email address provided if you receive the error message again.

Enrollments

There was an **error processing your request**. Please try again later. If you continue to receive this message, **[contact helpdesk@trsl.org for assistance](#)**.

SSN: Names:		Date of Birth:
Status Information		
System	Status	Status Date
Employment History		
No Employment History Records Found		

28

[illegible]

Employer contribution rates (FY 2023-24)

Once your contribution report has been posted with salaries reported, TRSL will calculate the amount for Employer contributions.

TRSL sub-plan	Employee normal cost	EMPLOYER RATE			
		Normal cost	Admin expense rate	Shared UAL	Total employer contribution
K-12 Regular*	8.0%	3.5748%	0.37%	20.16%	24.1%
Plan A	9.1%				
Plan B	5.0%				
Higher Ed Regular	8.0%	2.7880%	0.37%	20.16%	23.3%

*Includes university laboratory schools

Earnable compensation

Compensation (wages, salary, and other payments) earned by the member during the full normal working time in a position that is TRSL-eligible

All earnable compensation is reported as "Actual Earnings"

- Member and employer contributions must be made on all earnable compensation
- Report contributions in the fiscal year earned (July 1 through June 30)
- Contribution reports and payments are due by the 15th of each month
- Payments made after close of fiscal year should be moved to the correct fiscal year

31

Types of contributions

This is not an exhaustive list. Contact your Retirement Analyst Liaison for assistance.

Tax sheltered	Tax unsheltered
<ul style="list-style-type: none"> • Active members only • Includes paid sabbatical or extended sick leave • Employees on workers' compensation and using their sick leave 	<ul style="list-style-type: none"> • Employees on workers' compensation (contributions via third-party payments) • USERRA payments • TRSL retirees who returned to work in a TRSL-eligible position and are classified as "retired teachers" or enrolled under RTW Option 1 or RTW Option 2. • Employer contributions

32

Reporting special situations/cases

Workers' Compensation (WC)

LSA R.S. 11:151—Prohibits the increase in salary when someone is receiving workers' compensation

Employer must provide employee the option to pay contributions based on:

- Workers' compensation benefit received
OR
- Employee's salary at time of qualification for WC

Contributions should be unsheltered unless the member is using sick leave

Employer responsibilities

- Notify TRSL when TRSL-covered employee first begins receiving WC benefits – and provide date of injury.
- Provide list of all members who continue to receive WC at start of each new fiscal year.
- Notify TRSL when employee's WC benefits end – and confirm ending date.

33

Reporting special situations/cases

Extended Sick Leave

LSA R.S. 17:202C—Member earns 65% of his salary; requires members pay contributions on 100% of full salary

- Contributions must be withheld on the employee's full rate of pay, not the reduced rate of pay
- Contributions should be sheltered

100% Accrual

- No further member contributions are due
- Employer contributions continue
- Employer must continue to report member's monthly earnings with \$0 employee contributions

34

Identifying Errors from Monthly Salary/Contribution Reports

Two reports available:

- Contribution Exceptions
- Salary Rejections

Both reports should be reviewed and corrected/reconciled each month to ensure accurate and timely membership and salary/contribution reporting.

Contact your assigned Retirement Benefits Analyst Liaison for assistance with these reports.

You may be contacted by an Employer Services Department staff member who is not your assigned liaison on www.TRS.org

35

Contribution Exceptions Report

Identifies reporting and enrollment errors
Should be reviewed, cleared, or reconciled
each month

Retrieve from the Employer Contribution Charges screen under the Employers menu in EMIS

- Available for each applicable retirement plan (System 4, 3, 2)
- Two ways to retrieve report



36

Retrieving the Contribution Exception Report

Click on the last "Error" message on the screen

- Pulls cumulative report sorted by SSN

Employer Contribution Charges									
Fiscal Year: 2023		Employer: 7981		SC 00		(Show Rejections)			
Month	Report	Transmittal	Earnings	Rejections	Sheltered	Unsheltered	Full-Time	Exception	Message
JUL	Report	Transmittal	1,237,876.07	97,043.49	19.20	1,240,919.51			
		Rejections	7,756.68	620.03	0.00	7,756.68			
		CCRs	-5,191.96	-412.16	0.00	-2,807.32			
		Posted	1,234,767.33	96,610.80	19.20	1,236,488.11			303,742.45
AUG	Error	Transmittal	1,648,944.21	130,503.93	132.20	1,649,535.35			
		Rejections	8,011.25	607.30	33.60	8,011.25			
		CCRs	-4,902.04	-392.16	0.00	-4,902.04			
		Posted	1,635,939.33	129,504.46	98.60	1,636,722.06			405,710.87
SEP	Error	Transmittal	7,348,769.65	581,962.39	4,089.27	7,354,294.04			
		Rejections	0.00	0.00	0.00	0.00			
		CCRs	-134.40	-25.22	14.40	-14,464.76			
		Posted	7,348,635.17	581,937.17	4,089.27	7,365,759.80			1,822,461.52
OCT	Error	Transmittal	10,228,711.79	811,716.36	4,197.77	10,236,007.93			
		Rejections	0.00	0.00	0.00	0.00			
		CCRs	-11,915.23	-881.22	0.00	-2,249.33			
		Posted	10,217,696.55	810,835.14	4,197.77	10,238,257.26			2,533,988.74

Retrieving the Contribution Exception Report

Customized Report

From "Query Record" section of the Employer Contribution Charges screen, choose Report Type & Sort Selection, then click "Generate Report"

Home
Members
Employers
Reports
Updates
Logout

Welcome, School!
Employer: 7981

Query Record

Fiscal Year: 2023
Select | Clear

Employer Contribution Charges

Report Type
Sort Selection
Generate Report

Employer: 7981
Fiscal Year: 2023
(Show Rejections)

Month	Report	Transmittal	Earnings	Rejections	Sheltered	Unsheltered	Full-Time	Exception	Message
JUL	Report	Transmittal	1,237,876.07	97,043.49	19.20	1,240,919.51			
		Rejections	7,756.68	620.03	0.00	7,756.68			
		CCRs	-5,191.96	-412.16	0.00	-2,807.32			
		Posted	1,234,767.33	96,610.80	19.20	1,236,488.11			303,742.45
AUG	Error	Transmittal	1,648,944.21	130,503.93	132.20	1,649,535.35			
		Rejections	8,011.25	607.30	33.60	8,011.25			
		CCRs	-4,902.04	-392.16	0.00	-4,902.04			
		Posted	1,635,939.33	129,504.46	98.60	1,636,722.06			405,710.87
SEP	Error	Transmittal	7,348,769.65	581,962.39	4,089.27	7,354,294.04			
		Rejections	0.00	0.00	0.00	0.00			
		CCRs	-134.40	-25.22	14.40	-14,464.76			
		Posted	7,348,635.17	581,937.17	4,089.27	7,365,759.80			1,822,461.52
OCT	Error	Transmittal	10,228,711.79	811,716.36	4,197.77	10,236,007.93			
		Rejections	0.00	0.00	0.00	0.00			
		CCRs	-11,915.23	-881.22	0.00	-2,249.33			
		Posted	10,217,696.55	810,835.14	4,197.77	10,238,257.26			2,533,988.74

Report Type
Complete Report
Active Status
Retiree Status
Unknown Name
Enrolled Not Reported
Reported Not Enrolled

Sort Selection
Social Security Number
Alphabetically
Exception Message

Contribution Exception Report

Layout:

- Sort & filter info
- Number of exception records

Date: 01/23/2023 Time: 11:27:28AM		Teachers' Retirement System of Louisiana - Regular Plan Contribution Exception Report For Fiscal Year 2022-2023						Page 1 of 1 Bic Report Exceptions Found: 11
Employer: 7981		SCHOOLS						
Start Date	Term Date	Status	Status Date	Reporting Period	Actual Earnings	Contribution	Full-Time Earnings	Exception Message
Unknown Name								
				09/2022	Sheltered	4,152.13	332.17	4,152.13 Reported not enrolled
				10/2022	Sheltered	6,232.13	488.57	6,232.13 Reported not enrolled
				11/2022	Sheltered	4,152.13	332.17	4,152.13 Reported not enrolled
				12/2022	Sheltered	4,152.13	332.17	4,152.13 Reported not enrolled
07/31/2020		ACTIVE	08/06/2019	11/2022				Enrolled not reported
				12/2022				Enrolled not reported
02/01/2017	06/30/2017	DRGP RET	05/30/2015	12/2022	Unsheltered	537.50	43.00	537.50 Reported not enrolled

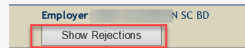
Tip: Exception records will delete from report upon each online correction/update

Retrieving salary rejections

Review Employer Contribution Charges screen in EMIS after posting your monthly salary/contributions report for each applicable retirement plan (System 4, 3, 2).

Click on "Show Rejections" button near top of screen.

- Screen will update and display rejected records at bottom of screen in calendar month order.



Plan	System	Actual Earnings	Shareholder Contributions	Employer Contributions	Full Time Earnings	Error Message
07/2021	001	8,748.34	539.87	0.00	0.00	PERSON IN ESTIMATED STATUS
07/2021	002	3,142.83	251.43	0.00	3,142.83	CONTRIBUTION AMT MUST BE 0
TOTAL:		9,891.17	791.30	0.00	3,142.83	
08/2021	001	3,940.25	315.22	0.00	3,940.25	PENDING RET/DROPOUT/SDROP MBR
09/2021	001	4,879.83	390.39	0.00	4,879.83	PENDING RET/DROPOUT/SDROP MBR
09/2021	002	4,066.73	325.34	0.00	4,066.73	CRP MEMBER
TOTAL:		12,886.81	1,030.95	0.00	12,886.81	
10/2021	001	3,940.25	315.22	0.00	3,940.25	PENDING RET/DROPOUT/SDROP MBR
10/2021	002	4,879.83	390.39	0.00	4,879.83	PENDING RET/DROPOUT/SDROP MBR
10/2021	003	4,066.73	325.34	0.00	4,066.73	CRP MEMBER
TOTAL:		12,886.81	1,030.95	0.00	12,886.81	

Salary rejections

Rejections remain on the report and do not fall off, even after correction.

Month/Year	SSN	Actual Earnings	Shareholder Contributions	Employer Contributions	Full Time Earnings	Error Message
07/2021		8,748.34	539.87	0.00	0.00	PERSON IN ESTIMATED STATUS
07/2021		3,142.83	251.43	0.00	3,142.83	CONTRIBUTION AMT MUST BE 0
TOTAL:		9,891.17	791.30	0.00	3,142.83	
08/2021		3,940.25	315.22	0.00	3,940.25	PENDING RET/DROPOUT/SDROP MBR
09/2021		4,879.83	390.39	0.00	4,879.83	PENDING RET/DROPOUT/SDROP MBR
09/2021		4,066.73	325.34	0.00	4,066.73	CRP MEMBER
TOTAL:		12,886.81	1,030.95	0.00	12,886.81	
10/2021		3,940.25	315.22	0.00	3,940.25	PENDING RET/DROPOUT/SDROP MBR
10/2021		4,879.83	390.39	0.00	4,879.83	PENDING RET/DROPOUT/SDROP MBR
10/2021		4,066.73	325.34	0.00	4,066.73	CRP MEMBER
TOTAL:		12,886.81	1,030.95	0.00	12,886.81	

Reconciling rejections

Common rejection types:

Reminder: rejections remain on the report and do not fall off, even after correction

ORP MEMBER	PENDING RET/DROP	ESTIMATED STATUS
CONTRIBUTIONS MUST BE 0	NEG MONEY AMOUNT DISALLOWED	EARNINGS > 99999.99 DISALLOWED

Salary rejections with \$0 earnings/contributions

Rejections with \$0 Actual Earnings, \$0 Contributions, and \$0 Full-time Earnings require no action!

Salary Rejections					
Month/Year	SSN	Actual Earnings	Sheltered Contributions	Unsheltered Contributions	Full-Time Earnings
07/2022		0.00	0.00	0.00	0.00
07/2022		0.00	0.00	0.00	0.00
07/2022		0.00	0.00	0.00	0.00
07/2022		0.00	0.00	0.00	0.00
07/2022		0.00	0.00	0.00	0.00
07/2022		0.00	0.00	0.00	0.00
07/2022		0.00	0.00	0.00	0.00
07/2022		0.00	0.00	0.00	0.00
TOTAL:		0.00	0.00	0.00	0.00
08/2022		0.00	0.00	0.00	0.00
08/2022		0.00	0.00	0.00	0.00
08/2022		0.00	0.00	0.00	0.00
08/2022		0.00	0.00	0.00	0.00
08/2022		0.00	0.00	0.00	0.00
TOTAL:		0.00	0.00	0.00	0.00

43

Clearing exceptions & rejections

Online updates in EMIS

- Enrollments
- Terminations
- Contribution Correction (current fiscal year only)
- Prior Year Salary Correction (previous fiscal year)

Must have specific access rights designated on Authorized Contacts (Form 1)

Updates	
Agency Certification (Form 118)	
Annual Leave Update	
Contribution Correction	
Enrollments	
Full-Time Only Corrections	
Home Address Update	
Journal Entry Review	
Prior Year Salary Correction	
Questionable Year Certification	
Retiree Voluntary/Insurance Deduction	
Sick Leave Days Paid Update	
Sick Leave Add and/or Update	
Terminations	

44

(Online) Contribution Corrections

Corrects salary reporting in the current fiscal year

- Add, edit/change, or delete monthly salary postings reported

Contribution Correction			
System: 4	Employer:	Fiscal Year:	Current Fiscal Year
SSN:	Reporting Month/Year:	11/	
Instructions for using Contribution Correction: 1. Click 'Edit' or 'Add' in the first column to open the line for editing. 2. Enter the actual earnings and full-time earnings and click 'Replace' if replacing data that has been posted for the month. If only actual earnings OR full-time earnings is changing, enter the same amount for the field not changing and enter the new amount for the field that is changing. 3. Enter the actual earnings and full-time earnings and click 'Add' or 'Add Zeros' if adding a posting for the month. Adding zeros can only be done for July, August and June in which 0.00 should be entered for the actual earnings and full-time earnings. Full-time earnings are required for the rest of the months. 4. Click 'Delete' or 'Delete Zeros' to delete the posting for the month. 5. Click 'Cancel' to undo changes entered or to return to the initial display. 6. Enter actual earnings and full-time earnings with the decimal. For example, to enter \$10 key in 10.00. 7. Contribution Type '30' is for sheltered contributions and Contribution Type '10' is for unsheltered contributions.			
	Actual Earnings	Full-Time Earnings	Contribution Type
Edit	2736.00	2736.00	218.88
			30
			Delete

45

Monthly Correction Journal Screen

Provides detailed list of all online contribution corrections made for any reporting period (mm/yyyy) of the fiscal year.

May result in additional charges or credits to employer's account.

Employers	Reports
Employer Contribution Accounts Receivable	
Employer Contribution Charges	
Employer Payments	
Employer Contacts	
Journal Entry	
ORP Contribution Charges	
Monthly Correction Journal	

Monthly Correction Journal For 12/2022

System: 4		Fiscal Year: 2023		Employer:					
SSN	Type	Opri	Earnings	Contributions	Fulltime	Adjusted Earnings	Adjusted Contributions	Adjusted Fulltime	
30	A		1,787.50	143.00	1,787.50	1,787.50	143.00	1,787.50	
Posted on 01/18/2023 by EMPF.									
Unadjusted Regular Totals			0.00	0.00	0.00	0.00	0.00	0.00	
Sheltered Regular Totals			1,787.50	143.00	1,787.50	1,787.50	143.00	1,787.50	

Terminations

Enter a termination date for employee who:

- Resigns
- Changes to a non-covered position at your agency
- Is approved for TRSL disability retirement

- Update within 30 days of the member's last day of work (or last day of official leave)
- Termination dates do not have to be the same for TRSL and insurance coverage
- Use MM/DD/YYYY format

Reminder: **Do Not** enroll and term with the same date

Terminations

SSN:	Employer:
Name:	

Procedures for using Terminations:

1. Click 'Edit' in the first column to open the line for editing.
2. Enter the termination date and select the months of contract and click 'Update'.
3. Click 'Cancel' to undo changes entered or to return to the initial display.

System	Employment Date	Termination
4	12/17/2021	

Index 6.0: Service Credit Certifications / Corrections

Provides instructions for identifying and correcting records requiring service credit certification

Terms/definitions

- **Questionable year:** A fiscal year record that meets one of TRSL's criteria to require service credit certification or correction
- **Actual earnings:** All earnings during a specified fiscal year earned by a member that meets the definition of earnable compensation
- **Full-time earnings:** Total compensation amount that would be payable if the employee worked full-time for the entire fiscal year in a TRSL-covered position plus any extra earnings
- **Service credit:** A measure of the number of years a member has worked and contributed to TRSL per the service credit formula

49

Terms/definitions (cont'd)

Service credit formula:

- $\text{Actual earnings} / \text{Full-time earnings} = \text{Service credit for benefit computation}$
- $\text{Service credit for benefit computation} / \% \text{ effort} = \text{Service credit for eligibility}$

Percent (%) effort formula:

- $\# \text{ hours worked} / \# \text{ hours in a full workday}$

Example: Employee works 5 hours per day; normal full-time is 7 hours per day;
 $5/7 \text{ hours} = 71\% \text{ effort}$

50

How to certify questionable years

Three online processes:

- **Full-Time Only Corrections:** Use when incorrect full-time earnings reported or service credit is incorrect
- **Questionable Year Certification:** Use when service credit, actual earnings, and full-time earnings reported are correct and reasonable
- **Prior Year Salary Corrections:** Use when incorrect actual earnings reported

Updates	Submit Files
Annual Leave Update	
Contribution Correction	
Enrollments	
Full-Time Only Corrections	
Home Address Update	
Journal Entry Review	
OBP Salary Entry (up to 25 employees on)	
Prior Year Salary Corrections	
Questionable Year Certification	
Sick Leave Days Paid Update	
Sick Leave Add and/or Update	

Must have access rights designated on Authorized Contacts (Form 1)

51

Full-Time Only Corrections

Updates service credit

- Must provide correct Full-time Earnings amount
- Use Reason drop-down box or enter Comment

Reason:
Comment:
 Official Leave (Other than Sabbatical)
 Sabbatical at Reduced Pay
 Extra Earnings
 Workers' Compensation
 Summer School Earnings
 Full-Time Earnings Under/Over-stated
 Full-Time not previously reported
 1st Year of Employment
 Last Year of Employment
 Last Year of Employment After DROP
 Part-time Employee
 Substituted Earnings

Full-Time Only Corrections

SSN: _____ Employee: _____
 Fiscal Year: 2017

Contributor	Employer	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Self-insured	Private	8,296.25	448.25	8,296.25	0.27	QUESTIONABLE YEAR

Instructions for using Full-Time Only Corrections:

- The information is reported to TRSL for the fiscal year is displayed above.
- Full-time earnings is the compensation that would be payable if the employee worked full-time for the full normal working period. Full-time earnings equal an employee's full-time base pay (regardless of whether or not this amount is actually paid) plus any additional payments made to the employee (i.e., 401(k) summer school, overtime, stipends, cash bonus, etc.).
- If the fiscal year you are correcting has service credit LESS THAN 1.00 and the service credit should be 1.00, because the member's actual and full-time amounts are correct and are the same, you MUST enter the same full-time earnings, which will divide actual by full-time and update that fiscal year to 1.00.
- If the fiscal year has service credit of 1.00 and you enter the same full-time earnings that is already on the database, you will receive an error "New full-time is equal to reported. Enter a corrected full-time amount." This process will also mark the year with asterisks as CERTIFIED.
- Select a reason for the correction.
- A comment can be added for additional information needed to clarify the correction. The comment is optional unless a reason is not chosen to which case the comment is required.
- Click the "Submit" button to submit the correction.
- NOTE: The correction of an authorized signer's personal TRSL member account must be completed by another authorized signer at the agency.

Full-Time Earnings: _____
 Reason: _____
 Comment: _____
 Submit

EXAMPLE: Full-Time Only Correction

Record appears on the Questionable Years (QY) report

EXAMPLE: New hire as of 10/23/2019

- Ensure Actual Earnings reported are correct
- Need correct Full-time earnings (FTE) to clear the questionable year record

Questionable year reason codes

- Actual earnings decreased more than 5% from previous year
- 1st year of employment for an employee / 1st year of employment after DROP
- Changed employers during the fiscal year and/or break in service
- Partial year of service credit not previously certified

Name	Sys	SSN	Fiscal Year	Status	Date of Employment	Date of Termination	Actual Earnings	Full-Time Earnings	Service Credit	Reason for Questioning Year
DOE JOHN	4		2020	ACTIVE	10/23/2019		28,630.50	28,630.50	0.71	2,4

Tip: Never rely on Full-time earnings appearing on QY report or TRSL EMIS Screens. Always research correct FTE.

EXAMPLE: Full-Time Only Correction

Full-Time Only Corrections

SSN: _____ Employee: _____
 Fiscal Year: 2020

Contributor	Employer	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Self-insured	Private	28,630.50	2,290.41	28,630.50	0.71	QUESTIONABLE YEAR

Instructions for using Full-Time Only Corrections:

- The information is reported to TRSL for the fiscal year is displayed above.
- Full-time earnings is the compensation that would be payable if the employee worked full-time for the full normal working period. Full-time earnings equal an employee's full-time base pay (regardless of whether or not this amount is actually paid) plus any additional payments made to the employee (i.e., 401(k) summer school, overtime, stipends, cash bonus, etc.).
- If the fiscal year you are correcting has service credit LESS THAN 1.00 and the service credit should be 1.00, because the member's actual and full-time amounts are correct and are the same, you MUST enter the SAME full-time earnings, which will divide actual by full-time and update that fiscal year to 1.00.
- If the fiscal year has service credit of 1.00 and you enter the same full-time earnings that is already on the database, you will receive an error "New full-time is equal to reported. Enter a corrected full-time amount." This process will also mark the year with asterisks as CERTIFIED.
- Select a reason for the correction.
- A comment can be added for additional information needed to clarify the correction. The comment is optional unless a reason is not chosen to which case the comment is required.
- Click the "Submit" button to submit the correction.
- NOTE: The correction of an authorized signer's personal TRSL member account must be completed by another authorized signer at the agency.

Full-Time Earnings: 41075.30
 Reason: 1st Year of Employment
 Comment: _____
 Submit

Actuarial Cost for Full-Time Only Corrections

LSA-R.S. 11:888 and LSA-R.S. 11:158 allow for an actuarial cost to the employer on corrections for fiscal years greater than three (3) years old that result in an increase in service credit.

- Journal Entry invoice for total Full-Time Only Corrections charges calculated after end of each fiscal year.

The three-year timeline for certifying/correcting questionable years is calculated as follows:	
Current Fiscal Year:	FY 2023
Fiscal Year 1:	FY 2022
Fiscal Year 2:	FY 2021
Fiscal Year 3:	FY 2020
Older than three years:	FY 2019 & all fiscal years prior

55

Actuarial Cost/Charges for Full-Time Only Corrections

Example of actuarial cost invoice (notification)

Your agency will receive a Journal Entry invoice for all Full-Time Only Corrections records greater than three (3) years old that resulted in increased service credit.

Invoice attachments will include summary breakdown for each member record included in the total Full-Time Only Corrections actuarial cost.

Journal Entry

Date: 10/10/2023

Account Description: Full-Time Only Corrections

Amount: \$1,000.00

Members

Name	Social Security Number	Amount
John Doe	123-45-6789	\$1,000.00

Total: \$1,000.00

Signature: Jeff George, Retirement Benefits Supervisor

56

Questionable Year Certification

Does not update service credit; certifies reported data is correct as is

- Must select Reason from drop-down box or enter Comment
- If applicable, you must select "Part-time Employee" from the "Reason" drop-down list and enter the percent effort in the comment field for member to receive correct service credit for eligibility

Questionable Year Certification

Name: [Redacted] Employer: [Redacted] Fiscal Year: 2016

Year	Reason	Amount
2016	Part-time Employee	\$1,000.00

Reason: [Drop-down menu]

Comment: [Text area]

Certify: [Button]

57

EXAMPLE: Questionable Year Certification

Record appears on the Questionable Years report

- **Example:** New hire as of 08/06/2019; need certification for 1st year of employment (FY 2020)
- Per employer's research, employee has worked the entire year and had no dockages or leave without pay (LWOP) during FY 2020; Both Actual Earnings and Full-time earnings previously reported are correct.

Questionable year reason codes

1. Annual earnings decreased more than 5% from previous year
2. 1st year of employment for an employee / 1st year of employment after DROP
3. Changed employers during the fiscal year and/or break in service
4. Partial year of service credit not previously certified

Name	Sys	SSN	Fiscal Year	Status	Date of Employment	Date of Termination	Actual Earnings	Full-Time Earnings	Service Credit	Reason for Questioning Year
DOE JANE	4			ACTIVE	08/06/		58,406.14	58,406.14	1.00	2

EXAMPLE: Questionable Year Certification

Questionable Year Certification

SSN: _____ Employer: _____
 Name: _____ Fiscal Year: _____
 System: 4

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	58,406.14	4,672.49	58,406.14	1.00	QUESTIONABLE YEAR

Instructions for using Questionable Year Certification:

1. The information is reported to TRSL for the fiscal year is displayed above.
2. This certification will only update the record with asterisks to certify the data reported is correct. IT WILL NOT CHANGE SERVICE CREDIT. The FULL-TIME ONLY CORRECTIONS must be used if service credit should be updated.
3. Select a reason for the certification.
4. A comment can be added for additional information needed to clarify the certification. The comment is optional unless a reason is not chosen in which case the comment is required.
5. Click the 'Certify' button to submit the certification.
6. NOTE: The certification of an authorized signer's personal TRSL member account must be completed by another authorized signer at the agency.

Reason: 1st year of employment Use Reason drop-down field when possible

Comment: _____

Certify

Full-Time Only Correction vs. QY Certification

Helpful tips:

Multiple reason codes:

- Use Full-Time Only Corrections if Actual Earnings amount reported is correct

Reason Codes 1, 2, or 3 only:

- Use Questionable Year Certification if no dockages/no LWOP, and full year of employment; Actual Earnings reported must be correct

Questionable year reason codes

1. Annual earnings decreased more than 5% from previous year
2. 1st year of employment for an employee / 1st year of employment after DROP
3. Changed employers during the fiscal year and/or break in service
4. Partial year of service credit not previously certified

Actual Earnings	Full-Time Earnings	Service Credit	Reason for Questioning Year
18,988.80	19,041.00	0.98	2,4
41,624.67	41,748.92	0.95	2,4
43,457.99	43,578.00	1.00	2
47,618.00	47,618.00	1.00	1
50,376.86	50,648.00	0.99	4
44,991.89	45,213.00	0.99	3,4
44,987.18	44,987.18	0.98	2,4
2,640.00	2,640.00	0.05	2,3,4
44,223.00	44,223.00	1.00	2

Full-Time Only Corr. vs. QY Cert Error Messages

Error messages will instruct which program to use:

Example: If Full-Time Only Correction is selected, but Questionable Year Certification is required:

Full-Time Only Corrections

The new full-time earnings entered is equal to reported and the service credit agrees with the posted service credit.
The Questionable Year Certification must be used to certify this year as correct.

Questionable year reason codes

1. Annual earnings decreased more than 5% from previous year
2. 1st year of employment for an employer / 1st year of employment after DROP
3. Changed employers during the fiscal year and/or break in service
4. Partial year of service credit not previously certified

BI	4	2019	ACTIVE	08/06/	44,713.00	44,713.00	1.00	2
----	---	------	--------	--------	-----------	-----------	------	---

61

Full-Time Only Corr. vs. QY Cert Error Messages

Error messages will instruct which program to use:

Example: If Questionable Year Certification is selected, but Full-Time Only Correction is required:

Questionable Year Certification

Service credit doesn't match actual earnings/full-time earnings.
Full-Time Only Corrections must be used to update full-time earnings.

Questionable year reason codes

1. Annual earnings decreased more than 5% from previous year
2. 1st year of employment for an employer / 1st year of employment after DROP
3. Changed employers during the fiscal year and/or break in service
4. Partial year of service credit not previously certified

M	4	2019	REFUNDED	08/	2018	12,679.30	12,679.30	0.22	3,4
---	---	------	----------	-----	------	-----------	-----------	------	-----

62

Prior Year Salary Corrections

Updates service credit

- Must enter **both** correct actual earnings and full-time earnings amounts
- Must use reason drop-down box and/or comment field for both Salary Correction Comment and Salary Correction Full-Time Comment
- If correction increases earnings/contributions and service credit and/or final average comp for fiscal years more than three (3) years old, **\$150 fee required, increasing to \$200 on 1/1/2024**

63

Journal Entry screen

Online Prior Year Corrections will create a record on your agency's Journal Entry screen in EMIS

- Actuarial JE – Prior Year Salary Corrections resulting in actuarial charges to your agency

Employers

Reports

Employer Contribution Accounts Receivable

Employer Contribution Charges

Employer Payments

Employer Contacts

Journal Entry

OPF Contribution Charges

Journal Entry

Employer:		Fiscal Year: 2023		
JE Num	JE Date	Fiscal Year Corrected	SSN	Name
55118	07/14/2022	2021		
55567	08/22/2022	2022		
55571	08/22/2022	2022		
55586	08/23/2022	2022		
56554	09/19/2022	2021		
56635	09/21/2022	2022		
57109	10/20/2022	2023		
57881	12/09/2022	2022		
57882	12/09/2022	2022		
58412	01/20/2023	2021		

Retirement Process / Issues

Index 11.0: Retirement/DROP processing &
Index 17.0: Leave Information

Provides information related to the retirement process

Employer certifications: Retirement/DROP processing

The following data is needed for each TRSL-covered employee who applies for retirement or DROP:

- Certify all questionable years
- Certify sick leave days used for all fiscal years of employment and sick leave days paid at retirement
- Complete Agency Certification after termination date and after all earnings & contributions are reported to TRSL
- Complete Cap Exemption Letter (if applicable)

*Must have access rights designated on Form 1 to submit information

Updates	Submit	100
Agency Certification (Form 118)		
Annual Leave Update		
Contribution Correction		
Exclusions		
Full-Time Only Corrections		
Furlough Certification and Update		
Home Address Update		
OPF Salary Entry (up to 25 employees only)		
Prior Year Salary Corrections		
Questionable Year Certification		
Refuse Voluntary Insurance Deduction		
Salary Contribution Entry (up to 25 employees only)		
Sick Leave Time Field Update		
Sick Leave And Leave Update		
Terminations		

Request letters

Identify member, date of retirement (or DROP begin date), and information TRSL still needs from the employer.

- **First Request** (sent on or near the member's retirement date)
- **Second Request** (sent approximately 45 days after the 1st Request)
- **Final Request** (Sent approximately 30 days after 2nd Request; employer has 15 calendar days to complete)

70

Agency Certification (Form 11B)

Certifies member's termination date and service credit for the current fiscal year

- Requested when a TRSL member retires or enters DROP

Available under Updates menu

- Must have access rights designated on Authorized Contacts (Form 1)

71

Termination date vs. retirement date

- Termination date cannot be the same as the retirement date.
- Termination dates do not have to be the same for TRSL and insurance.

TERMINATION DATE

Member's last day of work or last day of official leave

RETIREMENT DATE

Day after termination date or the date TRSL receives completed retirement application (whichever is later)

72

Members declaring a retirement date

Nine month employees should not try to coordinate their effective date of retirement based on their last paycheck to be issued during summer months. Retirement date would be the day after termination date **or** the date TRSL receives completed retirement application (whichever is later).

Example: A 9-month employee applied for retirement after the end of the school year (May 26, 2023 is last day). Employee is paid on a September through August pay cycle, receiving last paycheck for the school year in August.

In the example above the effective date of retirement would be May 27, 2023. Employer still owes member their summer paychecks.

- TRSL will begin paying retirement benefits on May 27, 2023
- No overlap or return-to-work issues will occur since employee's summer checks represent earnings for work performed through May 26, 2023.

73

10% or 15% cap exemption letters

State law places a 10% or 15% cap in each of the years used to determine a Final Average Compensation (FAC)

- 10% cap is used for the three-year average (members in one of the four state retirement systems prior to January 1, 2011)
- 15% cap is used for the five-year average (members in one of the state retirement systems joining on or after January 1, 2011)

Employers must complete cap exemption letter with approved salary exemption information for member to avoid/reduce cap

74

Example: Cap Letter

75

Worker's Compensation certification form

Form sent to employers if Disability Application (Form 12) or a service credit certification comment indicates member is/was receiving worker's comp

- Employers must answer all questions on the certification form and return completed form to TRSL
- If the member made TRSL contributions while on worker's compensation benefits, employer must ensure correct type of member contributions (sheltered vs. unsheltered) reported to TRSL

76

Employer sick leave certification

- Certification of sick leave days used for all fiscal years of employment, including fiscal years during DROP
- Certification of sick leave days paid at retirement

Must have access rights designated on Authorized Contacts (Form 1)

77

Sick leave days used

Employers must certify sick leave information for each fiscal year (July 1 – June 30)

- Months of contract (9, 10, 11, or 12) must be entered for each fiscal year
- Number of sick leave days used
- If applicable, number of summer school days worked with summer school percent effort (can be different than regular school year percent effort)

Fiscal Year	Months of Contract	Number of Sick Leave Days	Summer School Days	Summer School Percent Effort
2007-2008	12	14.00	0.00	0
2008-2009	09	5.00	0.00	0
2009-2010	07	4.00	0.00	0
2010-2011	09	4.00	0.00	0
2011-2012	09	5.00	0.00	0
2012-2013	09	4.00	0.00	0
2013-2014	09	2.00	0.00	0
2014-2015	09	12.00	0.00	0
2015-2016	09	6.00	0.00	0
2016-2017	09	11.00	0.00	0
2017-2018	09	5.00	0.00	0

78

Submit sick leave by data file

Employers can submit a data file to update the sick leave usage for their employees

- Allows for historical information to be saved in a separate location
- Most software vendors have created a file path to use

Starting position	Field description	Data type	Length
1	Employer ID	Alpha	4
5	Social Security number	Numeric	9
14	Fiscal year	Numeric	4
18	Contract months	Numeric	2
20	Sick leave days used	Numeric	5*
25	Summer percent effort (050 for 50%)	Numeric	3
28	Summer days worked	Numeric	5*
TOTAL 32 bytes (characters)			

Submit Files	Logon
BOA ORP Contribution	
BOA Salary Contribution	
BOA Sick Leave	
LSU ORP Contribution	
LSU MEDICAL ORP Contribution	
LSU Salary Contribution	
LSU MEDICAL Salary Contribution	
LSU Sick Leave	
LSU MEDICAL Sick Leave	
ORP Salary	
Salary Contribution	
Sick Leave	
Submit Miscellaneous File	

Tip: Check Sick Leave Summary Report for sick leave records rejected from the uploaded sick leave data file.

79

Sick leave days paid at retirement

Employers must report number of sick leave days paid at time of retirement or DROP.

- Report number of days, not hours
- Report even if 0.00 days paid

Updates	Logout
Annual Leave Update	
Sick Leave Days Paid Update	
Sick Leave Add and/or Update	

Sick Leave Days Paid Update

SIN: _____ Employer: SC 80

Instructions for using Sick Leave Days Paid Update:

- The number below represents the number of sick leave days paid at the time of retirement. This number reflects "days" paid, not hours.
- The number of sick leave days paid at the time of retirement, formerly certified on the agency Certification (Form 118), can be added or updated. Report the number of "days" paid, not hours.
- If the employer plans to make payment of sick leave days upon entering DROP, those days paid should be reported here.
- Click the "Add" button after adding the number of sick leave days paid.
- Click the "Update" button after correcting the number of sick leave days paid.
- Click the "Delete" button to delete the number of sick leave days paid.

Sick Leave Days Paid: _____ (Days)

Add

Enter # Sick Lx days paid (ex. 20), then click Add

80

EMIS sick/annual leave summary screen

Confirms leave data already updated by employer(s)

Example

Sick Leave

SIN: _____

Name: _____

Fiscal Year	Employer ID	Months of Contract	Days Used	Eligibility	Last Updated By	Transaction Date	Summer Days Worked	Summer Percent Effort
2014	00	12	1.00		EMPLOYER-FILE	07/10/2014		
2015	00	12	0.00			03/30/2017		
2016	00	12	0.00			07/13/2021		
2017	00	12	2.50		EMPLOYER-FILE	11/13/2017		
2018	00	12	1.75		EMPLOYER-FILE	07/10/2018		
2019	00	12	18.25		EMPLOYER-FILE	07/08/2019		
2020	00	12	8.50		EMPLOYER-FILE	07/23/2020		
2021	00	12	40.00		EMPLOYER-FILE	11/01/2021		
Total:			166.50	days used 6/7/01/1990 and forward.				

Sick Leave Days Paid

Days Paid	Employer ID	Last Updated By	Transaction Date
29.00			07/13/2021

Members	Employers
Member Summary	
Account History	
Member Notations	
Monthly Salary/Contributions	
Annual Salary History	
Benefit Payroll	
Benefit Payee	
COLA History	
1099-R Information	
Retirement Benefit Payment History	
Sick Leave/Annual Leave	
DROP/LSB Summary/History	

81

Special cases

Sick Leave Not Accrued

Substitute or WAE/temporary employment in which the member did not accrue sick leave

- Written notification required – TRSL will update in EMIS to denote no sick leave accrued for specified fiscal year(s)

Paid Time Off (PTO)

Agencies who grant PTO in lieu of sick leave should notify TRSL in writing

- Do not report any sick leave days used

Sick Leave Records not available

Only if sick leave records are lost or missing

- Update “Data Unavailable” field to “Y” (for Yes)

	Fiscal Year Ending	Months of Contract	Days Used	Summer School Days Worked	Summer School % Effort	Eligibility Indicator	Data Unavailable	Error Code
Update	1996		0	0	0		Y	
Cancel								
Add	1997		0.00	0.00	0			

82

Index 15+: Retirees Returning to Work

Contains information regarding the employment of TRSL retirees in TRSL-covered positions

CONTENTS

- Introduction
- Monitoring status reporting
- Retirement
- 2010 RTW Group
- 2020 RTW Group
- 2022 RTW Group

83

RTW Laws

As of June 2022, there are three different RTW groups —the **2010 RTW Group** (La. R.S. 11:710); the **2020 RTW Group** (La. R.S. 11:710.1); and the **2022 RTW Group - Higher Education Only** (La. R.S. 11:710.2).

What do the laws say?

- Do specify what happens to retiree benefits
- Do specify whether contributions are required
- Do not state whether you can or cannot hire a retiree

When do the laws apply?

Anytime a **TRSL retiree** is reemployed with a **TRSL agency** in a **TRSL-eligible position**; or is **paid to provide services that would otherwise be reportable to TRSL**

Includes employment by contract/corporate contract

Excludes:

- Disability retirees who do not yet meet regular retirement eligibility
- ORP or LSU Co-Op retirees
- Retirees of other state retirement systems

84

Determining TRSL-eligible positions

All K-12 employees except custodial, maintenance and those who work on a school bus

If position is unusual or temporary, must look at the duties being performed.

- TRSL-eligible when the duties performed could belong to a regular, full-time position within the employing agency

NOTE: RTW laws determine when contributions are required. The guidelines established for active members in secondary employment / 1099 payments **DO NOT** apply to retirees.

85

Waiting period

All retirees are subject to a waiting period which begins on the date of retirement.

Reemployment in the waiting period requires a suspension of benefits for the duration of reemployment or until waiting period expires, whichever occurs first.

- The standard waiting period is 12-months; however, retirees who retired between July 1, 2017 and June 30, 2020 and whose retirement was actuarially reduced or was calculated at an accrual rate of less than 2.5% may be subject to a 36-month waiting period. All 36-month waiting periods will have expired by June 30, 2023.

86

Louisiana Return-to-Work (RTW) Laws

2010 RTW Law (La. R.S. 11:710)

Retired on or before June 30, 2020

- ✓ Position typically determines impact

2020 RTW Law (La. R.S. 11:710.1)

Retired on or after July 1, 2020

- ✓ Hiring method determines "options"

Retirees in the 2010 RTW Group can irrevocably elect to be covered by the 2020 RTW Law

2022 RTW Law (Higher Education only) (La. R.S. 11:710.2)

- When hired as an adjunct professor in a nursing program where a critical shortage exists

When the 2022 RTW Law is not applicable, retiree must be enrolled under the 2010 or 2020 RTW Law

87

Determining retiree's group

	Question →	YES	NO
#1	Did retiree retire before July 1, 2010?	Retiree falls under 2010 RTW Law . (Grandfathered Group)	Continue to Question #2.
#2	Did retiree retire before July 1, 2020?	Continue to Question #3.	Retiree falls under 2020 RTW Law .

BEFORE:
2010 RTW Group

July 1, 2020

ON OR AFTER:
2020 RTW Group

Determine date of retirement (review retiree's status and date)

Sys	Seq	Status	Code	Date	DROP Record
4	0	ILSL RET	(RG)	05/30/2018	NROP Summary
4		RTW337 EL	(RE)		

- If date of retirement is before July 1, 2020
- Has retiree **converted** to the 2020 RTW Group? or
 - Is retiree eligible to **convert** to the 2010 RTW Group?

Determining retiree's group

	Question →	If yes	If no
#3	Did the retiree return to work for the first time on or after July 1, 2020, but before June 1, 2022?	Continue to Question #4.	Continue to Question #6.
#4	Does retiree want to make the election to transfer from the 2020 RTW Law to the 2010 RTW Law and remain under the 2010 RTW Law until at least July 1, 2022?	Retiree can transfer with Form 15TR. See chart for 2010 Group .	Retiree falls under 2020 RTW Law .
#5	Has retiree previously elected to transfer to the 2020 RTW Group?	Retiree falls under 2020 RTW Law .	Retiree falls under 2010 RTW Law .
#6	Does retiree want to make the irrevocable election to transfer from the 2010 RTW Law to the 2020 RTW Law?	Retiree must be enrolled under the 2010 RTW Law for at least one day before transferring to 2020 RTW Law .	Retiree falls under 2010 RTW Law .

Emp ID	Emp Ind	Employee Name	RTW Type	Employment Dates
0032	P	LIVINGSTON SC RD	RTW 2010	01/08/2002 to 05/14/2017
0032	E	LIVINGSTON SC RD	RTW 2010 SEP	08/07/2019 to 03/16/2020
0032	C	LIVINGSTON SC RD	RTW FAC EL (Position 010)	09/01/2020 to 09/09/2020

Example: converted to 2020

Emp ID	Emp Ind	Employee Name	RTW Type	Employment Dates
0032	P	LIVINGSTON SC RD	RTW 2010	01/08/2002 to 05/14/2017
0032	P	ASCENSON SC RD	RTW 2010	08/07/2003 to 05/22/2020
0032	C	ASCENSON SC RD	RTW FAC EL (Position 001)	05/10/2021 to 09/09/2021

Example: eligible to convert to 2010

2010 RTW Law (La. R.S. 11:710)

Retired *before* July 1, 2020

Note: based on the prior eligibility criteria, individuals who **retired before July 1, 2020, and returned to work for the first time between July 1, 2020, and June 17, 2022, were placed into the 2020 RTW Group.**

	Question →	YES	NO
#1	Does retiree hold an advanced degree in speech therapy, speech pathology, or audiology?	Retiree falls under 2010 RTW Law . (Advanced Speech)	Continue to Question #2.
#2	Is retiree certified to teach math, science, English language arts, or special ed. (excluding gifted & talented) and is being reemployed to fill a position, including substitute, in their area of certification?	Retiree falls under 2010 RTW Law . (Core Subject) May also be eligible for critical shortage provision.	Continue to Question #3.
#3	Will retiree be employed as a full- or part-time PhK-12 "classroom teacher" where a critical shortage exists?	Retiree falls under 2010 RTW Law . (Critical Shortage)	Continue to Question #4.
#4	Will retiree be employed as a full-time speech therapist, pathologist or audiologist, school counselor, social worker, or psychological, educational diagnostician, interpreter, transliterator, or educator of the deaf or hard of hearing where a critical shortage exists?	Retiree falls under 2010 RTW Law . (Critical Shortage)	Continue to Question #5.
#5	Is retiree at least age 62 with 30 or more years of service credit, and is reemployed to fill a teaching vacancy created because a teacher is on maternity leave (R.S. 11:1213), military leave (R.S. 11:2150), sabbatical leave (R.S. 11:1171), or extended sick leave (R.S. 11:1202)?	Retiree falls under 2010 RTW Law . (Special Leave)	Continue to Question #6.
#6	Will retiree be employed as a substitute PhK-12 "classroom teacher," tutor, proctor, school nurse, adult literacy instructor, or presenter of professional development?	Retiree falls under 2010 RTW Law . (Earnings Limit)	Retiree falls under 2010 RTW Law . (Retired Member – Benefit Suspension) Eligible to convert to 2020 RTW Law.

2010 RTW Law: Summary of provisions

RTW provision	Contributions Required	Earnings Limit	Benefit Status	Position Requirements
Retired Teacher, Grandfathered or Adv. Speech	Yes, refundable upon terminating re-employment	None	No impact	Retired before 07/01/2010 or retired before 07/01/2020 and holds an advanced speech degree
Retired Teacher, Earnings Limit	Yes, refundable upon termination	≥5% of benefit per fiscal year	Benefit suspended or reduced if earnings limit exceeded or if within waiting period	Sub classroom teacher, tutor, proctor, adult literacy instructor, presenter of prof. dev., school nurse
Retired Teacher, Critical Shortage; – Core Subjects – Special Leave	Yes, refundable upon termination	None	No impact if waiting period has been met Benefit suspended if within waiting period	classroom teacher; <u>full-time</u> speech positions, school counselor or social worker, Ed. diagnostician, deaf educators Classroom teachers – core subjects* Classroom teachers
Retired Member	No	None	Benefit suspended for duration of reemployment	Any TRSL-eligible positions that does not meet the above criteria

91

Hiring Teachers with no impact

Retirees who retired **before July 1, 2010** (grandfathered group) as well as those with an **advanced speech degree** are able to be reemployed with no impact. Additionally, the following position-centric categories are available:

Critical Shortage

Available to retirees certified in **any subject** where a shortage exists (full- or part-time teaching, plus certain full-time positions)

- Continuous declaration requirements; annual certification via Form 15CS

Core Subjects

Available to retirees certified in **math, science, English language arts, or special education** (excluding gifted/talented)

- No declaration process or form
- Retiree must be replaced if non-retired member available

Special Leave

Available to certified retirees **age 62+** with **30+ years** of service, when filling a teaching vacancy due to maternity leave, military leave, extended sick leave or sabbatical leave

- No declaration process or form

Effective until 07/01/2027

IMPORTANT: All retirees employed in TRSL positions require an online enrollment within 30 days of hire.

92

2020 RTW Law (La. R.S. 11:710.1)

- Retired **on or after** July 1, 2020;
- Retirees in the 2010 RTW Group who make the irrevocable election to be in the 2020 RTW Group

Note: based on the prior eligibility criteria, individuals who retired before July 1, 2020, and returned to work for the first time between July 1, 2020, and June 17, 2022, were placed into the 2020 RTW Group.

Retirees who meet these criteria are eligible to convert out of the 2020 RTW Group in order to be covered by the provisions of La. R.S. 11:710

Question →	YES	NO
#1 Is retiree employed by contract or corporate contract?	Benefit suspension Can elect RTW Option 1* or Option 2**	Continue to Question #2. Only eligible for RTW Option 1*
#2 Is retiree employed full time?	*Option 1: 25% earnings limit based on retiree's FAC **Option 2: Suspend benefits, regain active membership, and earn a supplemental benefit	

93

2020 RTW Law: Summary of provisions

RTW Option	Contributions Required	Earnings Limit	Benefit Status	Supplemental Benefit	Position Requirements
RTW Option 1	Yes, refundable upon terminating re-employment	25% of FAC (per fiscal year)	Benefit suspended or reduced if earnings limit exceeded or if within 12-month waiting period	N/A	Available to all part-time and full-time direct employment positions
RTW Option 2	Yes	None	Benefit suspended for duration of re-employment	Accrues supplemental benefit	Available to all full-time direct employment positions
Employment by Contract or Corporate Contract	No	None	Benefit suspended for duration of re-employment	N/A	Applies to all employment by contract or corporate contract

94

Putting the laws into action

Notification from the employing agency sets the RTW Law in motion and the specific impact is dependent on the provision selected.

- **Suspension of benefits (when applicable):** Initiated by the employer's submission of an online enrollment; the benefit is resumed with the submission of a termination date.
- **Earnings limit (when applicable):** Applied to gross salary reported during the employment period provided by the employer.
- **Service credit (earned under RTW Option 2):** Based on salary reporting and fiscal year certifications.
- **Election to switch laws (or applicable provision):** Effective upon employer's submission of appropriate enrollment.

95

Employer reporting requirements

Enrollments

All retirees employed in TRSL positions require an online enrollment within 30 days of hire.

- Form 15ELEC required for every 2020 RTW enrollment
- Form 15CS required for all critical shortage enrollments

Terminations

Employers should submit an online termination date at the end of the reemployment period.

- Form 11RTW required for RTW Option 2 - allows retiree's benefit to be resumed
- Form 7A required to initiate refund process - allows refund of eligible contribution

Salary and unsheltered contributions are required monthly for all provisions except "Retired member" (2010 RTW Law) and employment by contract/corporate contract (2020 RTW Law)

96

97

[illegible]

1

[illegible]

99

[illegible]

How to convert: 2020 → 2010

Eligible retirees who wish to make this election should

- Complete Form 15TR and submit it to the employing agency
- Complete Form 11RTW* and submit to TRSL, if converting from RTW Option 2

The employer should

- Complete employer portion of Form 15TR and forward a copy to TRSL
- Submit a termination for the 2020 RTW enrollment, if applicable
- Submit a new enrollment under the applicable 2010 RTW provision in enrollment PORTAL A

*required to resume retiree's regular monthly benefit

100

Pros and cons of switching groups

Converting from
2010 to 2020 Group

Irrevocable

- Earnings limit option available to all directly employed positions
- Earnings limit typically higher when based on FAC
- Option 2 allows for additional service credit
- Employment by contract results in suspension of benefit

Converting from
2020 to 2010 Group

Binding until 07/01/2027

- No impact to benefit if employed in critical shortage, core subjects, or special leave provisions
- If employed in capacity other than described above, could have earnings limit or suspension of benefit
- 36-month waiting period may be applicable

101

Annual retiree audit

- **No later than August 15:** Employers must report to TRSL the earnings of all persons paid in the prior fiscal year, including earnings for part-time, substitute, or temporary employment as well as independent or corporate contract work. *NOTE: This includes earnings reported on IRS Form W-2 and those reported on IRS Form 1099.*
- **Upon receipt of the file:** TRSL auditors will identify all retirees, comparing the employer data to the information submitted in EMIS over the course of the prior year. Additional certification may be required for variances or unreasonable reporting.

REMINDER: Submitting timely, accurate enrollments is key to avoiding overpayment charges that can occur with the annual retiree audit.

102

Customized training available!

available via online webinar or in-person/on-site based on your job duties and *Update Permissions* in EMIS

Heather Landry Email: heather.landry@trsl.org Phone: 225-925-7093 (o) or 225-361-3482(c)	Sharon Lachney Email: sharon.lachney@trsl.org Phone: 225-925-4097 (o) or 225-361-1482 (c)
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103

Please complete online survey to help us improve future trainings!

- Survey link will be sent to all attendees via email this week
- Survey link closes in two weeks

Surveys

104

THANK YOU!

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105
