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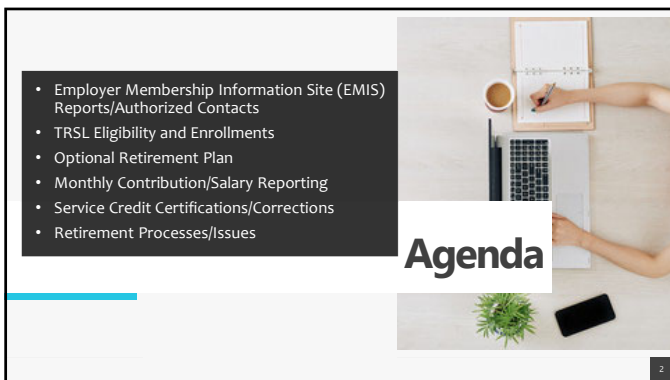
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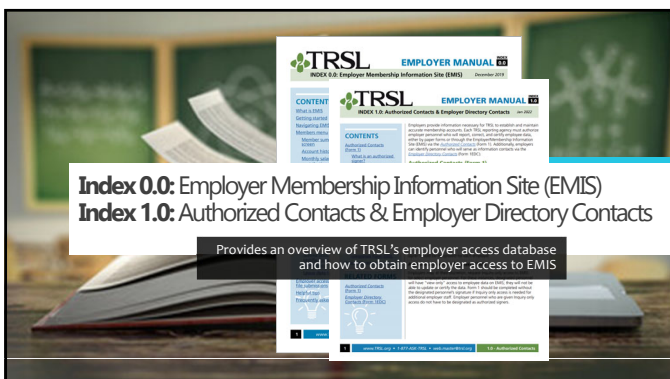
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### TRSL vs. LASERS: Comparison for state agencies

- TRSL assigns agency numbers
- Employer Contribution rate is same as K-12 employer contribution rate
- Service credit awarded on fiscal year basis
- Does not interface with LAGov
- LASERS' agency number generally assigned based on Division of Administration numbers
- Different rates for employer contributions based on membership type
- Service credit awarded on calendar year basis
- Interfaces with LAGov

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### TRSL liaisons

Each agency is assigned an Accountant and Retirement Benefits Analyst liaisons

#### Other Employer Services Staff

<b>DEPARTMENT DIRECTOR</b>	<a href="#">Eric Homan</a>	(225) 925-4846
<b>ACCOUNTANT MANAGER</b>	Vacant	(225) 925-8462
<b>RETIREMENT SUPERVISOR</b>	<a href="#">Jeff George</a>	(225) 925-1887
<b>ORP VENDOR LIAISON</b>	<a href="#">Paula Rhodes</a>	(225) 925-7863
<b>RETURN-TO-WORK SPECIALIST</b>	<a href="#">Jessica Truax</a>	(225) 925-3663
<b>EMPLOYER TRAINING</b>	<a href="#">Sharon Lachow</a>	(225) 925-4097
<b>EMPLOYER TRAINING</b>	<a href="#">Heather Landry</a>	(225) 925-7093

#### TRSL Liaisons

To view the name and/or contact information for your agency's liaisons, use the search box below. You can search by the employer name, employer ID, or liaison's first or last name. You will see an accountant liaison and a retirement analyst for each agency; please refer to the following list of liaisons' specialties:

- Contact your **Accountant Liaison**: For help with Contributions Exception Reports, Salary Rejection lists, contribution rates, ORP reports, enrollment eligibility, etc.
- Contact your **Retirement Analyst Liaison**: For help with questionable years, service credit certifications, sick leave certifications, actuarial cost corrections, etc.

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### Employer Procedures Manual (EPM)

Employers' guide for TRSL reporting, including 18 topic-specific indices

#### Procedures Manual (by index number)

Index	Subject <b>[Revised Data]</b>	*Mastering the Manual* tips
Intro	<a href="#">Introduction (07/2017)</a>	<a href="#">Series overview</a>
00	<a href="#">Employee Membership Information Site (EMIS) (12/2019)</a>	<a href="#">New to EMIS?</a>
10	<a href="#">Authorized Contacts &amp; Employer Directory Contacts (01/2022)</a>	<a href="#">Authorized contacts</a>
20	<a href="#">TRSL Membership (09/2022)</a>	<a href="#">New hires to enroll?</a>
30	<a href="#">Beneficiary Designation (11/2022)</a>	<a href="#">Please don't sign without blank beneficiary forms</a>
40	<a href="#">Contribution Reporting &amp; Corrections (01/2022)</a>	<a href="#">Annual contribution limits</a>
50	<a href="#">Online Member Access &amp; Statements (12/2022)</a>	<a href="#">Member Access through EMIS</a>
60	<a href="#">Service Credit Certifications/Corrections (09/2022)</a>	<a href="#">Reminders regarding service credit</a>
70	<a href="#">Refund of Employee Contributions (09/2021)</a>	<a href="#">Understand the 30-day waiver period for refunds</a>

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### Employer/Member Information System (EMIS)

TRSL's employer database

- Employers can
  - Certify/correct employee data
  - Upload required files/reports\*
  - View various reports

\*OSUP reports monthly salary/contributions & sick leave usage for most state agencies (DOA agencies) with TRSL-covered employees

Updates	Submit Files	Log	Submit Files	Logos
Agency Certification (Form 118)	Annual Leave Update	Contribution Correction	Enrollments	Full-Time Only Corrections
Furlough Certification and Update	Home Address Update	ORP Salary Entry (up to 100 employees only)	Prior Year Salary Corrections	Questionable Year Certification
Retiree Voluntary Insurance Deduction	Salary Contribution Entry (up to 100 employees only)	Sick Leave Days Paid Update	Sick Leave Add and/or Update	Terminations
DOA ORP Contribution	DOA Salary Contribution	DOA Sick Leave	LSU ORP Contribution	LSU-MEDICAL ORP Contribution
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

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### Member Summary

Member's personal information

- Historical record of TRSL-covered employment with dates
- Place to determine if member can elect to retain membership
- Must have 5.00 years of service credit for eligibility

Members
Member Summary
Account History
Member Notations
Monthly Salary/Contributions
Annual Salary History

Member Summary			
SSN	Address	Date	10/11/2004
Name	Gender	Female	Age
Birth Date	02/29/1955	e-mail	
Status Information			
STATUS	CLASS	TYPE	ORP Acc'd
A	ACTIVE		02/29/2015
TRSL Regular Plan Information			
Start of Service Period	02/29/2015	Average Comp	53.00
Switch-over Date:	2015 Retirement Plan		
Social Security Eligibility Date:	2015 Retirement Plan		
Service Credit for Eligibility Calculation			
Member Contributions	19,205.71		
Employer Contributions	1,560.00		
Regular Salary Incentive as of 11/2020	1,560.00		
Employer as of 02/29/2020	2.31		
Service credit for eligibility as of 02/29/2020	4.12		
Employment History			
EMP ID	Employment Dates	ORP Acc'd	Employment Status
100	02/24/2014 to 02/29/2015		
Member's Salary History			
Year	Salary	Birth Date	Rate
2014	53,000.00	02/29/1955	OT14C3

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### Account History

Location to view member's service credit by fiscal year

- Way to identify any questionable years left to certify when reviewing a member's account

Members
Member Summary
Account History
Member Notations
Monthly Salary/Contributions
Annual Salary History

Account History									
Member ID	100	SSN	02/29/1955	Status	ACTIVE (A)	Member Since	02/29/2015	Report ID Legend	
Year	2014	2015	2016	2017	2018	2019	2020	2021	2022
Year	Start	End	Comp	Rate	Rate	Rate	Rate	Rate	Rate
2014	02/29/2014	02/28/2015	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00
2015	02/29/2015	02/28/2016	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00
2016	02/29/2016	02/28/2017	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00
2017	02/29/2017	02/28/2018	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00
2018	02/29/2018	02/28/2019	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00
2019	02/29/2019	02/28/2020	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00
2020	02/29/2020	02/28/2021	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00
2021	02/29/2021	02/28/2022	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00
2022	02/29/2022	02/28/2023	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00
Contributions			Service Credit			Eligibility			
Year	2014	2015	2016	2017	2018	2019	2020	2021	2022
Member Contributions	19,205.71	1,560.00	1,560.00	1,560.00	1,560.00	1,560.00	1,560.00	1,560.00	1,560.00
Employer Contributions	1,560.00	1,560.00	1,560.00	1,560.00	1,560.00	1,560.00	1,560.00	1,560.00	1,560.00
Regular Salary Incentive	1,560.00	1,560.00	1,560.00	1,560.00	1,560.00	1,560.00	1,560.00	1,560.00	1,560.00
Employer as of 02/29/2020	2.31	2.31	2.31	2.31	2.31	2.31	2.31	2.31	2.31
Service credit for eligibility as of 02/29/2020	4.12	4.12	4.12	4.12	4.12	4.12	4.12	4.12	4.12

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### Monthly Salary/Contributions

Displays member's current fiscal year salary and contributions reported  
 • Can be used to determine when Agency Certification can be completed

- Active members (EXP):
  - “3”: Earnings expected
  - “4”: Earnings may be reported
  - “0”: No earnings can be reported

Monthly Salary/Contributions						
System	Plan Year	Current Fiscal Year	Name	% Year Employed	101 1015	
Member	Actual Earnings	Future Earnings	Contributions	EXP	Exp	Inc.
Jul	7,245.00	2,043.00	579.26	3	3	
Aug	4,904.00	4,904.00	302.32	3	3	
Sep	4,904.00	4,904.00	302.32	3	3	
Oct	4,904.00	4,904.00	302.32	3	3	
Nov	4,904.00	4,904.00	302.32	3	3	
Dec	7,356.02	7,356.02	588.48	3	3	
Jan				3	0	
Feb				3	0	
Mar				3	0	
Apr				3	0	
May				3	0	
Jun				3	0	
<b>Total</b>	<b>34,212.03</b>	<b>34,212.03</b>	<b>2,737.02</b>			

- Members
- Member Summary
- Account History
- Member Rotations
- Monthly Salary/Contributions
- Annual Salary History

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### EMIS system codes

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

- 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

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### 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

Reports	Updates	Logo
Active/Active DROP Member Service		
Annual Leave		
Contribution Exception		
Employer Payments		
Employer Statements		
Ending DROP Participation		
Furloughed Employees Certification		
Insurance/Voluntary Deduction		
Members Eligible to Retire		
Questionable Years		
Reporting NOT Enrolled		
Sick Leave		
Sick Leave Errors		

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### 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

The screenshot shows a navigation menu with 'Reports', 'Updates', and 'Logout'. The 'Active/Active DROP Member Service' option is highlighted with a red box.

The screenshot shows a 'Query Record' form with fields for 'System' (dropdown), 'Age' (From: 18, To: 99), 'Service Credit' (From: 0.00, To: 50.00), 'Employer IDs' (From: [blank], To: [blank]), and 'Sort Selection' (Radio buttons for Service, SSN, Service/SSN).

**Suggested Query Parameters:**

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

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### 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.

The screenshot shows a navigation menu with 'Reports', 'Updates', and 'Logout'. The 'Ending DROP Participation' option is highlighted with a red box.

The screenshot shows the 'Ending DROP Participation Report' page with a description: 'The Ending Drop Participation report contains a listing of TRS members from your agency whose DROP participation period ends within the actual month and year requested. The actual month and year are include date of future dates. For example, if you request a report for May, 2020, then you will receive a report with members whose DROP end dates are from May to May 31 of 2020.'

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### Members Eligible to Retire Report

Provides a list of employees who will be eligible to retire based on fiscal year selected.

- Report will also list employees who are currently in DROP and working after DROP.

The screenshot shows a navigation menu with 'Reports', 'Updates', and 'Logout'. The 'Members Eligible to Retire' option is highlighted with a red box.

The screenshot shows a 'Query Record' form with 'Projected Fiscal Year' set to 2023 and a 'Summary Count Only' checkbox.

#### 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.

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**Example: Members Eligible to Retire Report**

Date: 01/19/2023  
Time: 9:48:26AM  
\* Members eligible for early retirement.  
+ Service credit not projected.

**Teachers' Retirement System of Louisiana**  
Members Eligible to Retire Report  
As of 06/30/2023

Page 1 of 13  
By: Sharon!

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

Employer:  
System: TRSL - Regular  
Public Schools

SSN	Name	Status	DOB	Fiscal Year	1st Elig	DROP	Eligibility	Total	DROP	Total
					Start Date	End Date	Service	Regular	Regular	Service
-	-	DROP MBR	-	2022	07/5/2020	06/30/2025	28.00	28.00	0.00	28.00
-	-	ACTIVE	-	2016	-	-	13.99	13.99	0.00	13.99
-	-	DRFER 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	05/31/2025	30.00	30.00	0.00	30.00
-	-	ACTIVE	-	2019	-	-	24.51	24.51	0.00	24.51
-	-	DROP MBR	-	2023	09/22/2022	09/21/2025	27.90	27.90	0.00	27.90
-	-	ACTIVE	-	2017	-	-	25.97	25.97	0.00	25.97
-	-	ACTIVE	-	2023	-	-	25.98	25.98	0.00	25.98
-	-	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

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**Employer Contacts**

TRSL uses this screen to know who to contact regarding accounting and retirement issues

- The *Update Permissions* section shows who can access EMIS and perform update functions

- Employers
- Reports
- Employer Contribution Accounts Receivable
- Employer Contribution Charges
- Employer Payments
- Employer Contacts**

**Employer Contacts**

Name	Phone	Cell	Home	Alt. Home	F. Mail
00 SECRETARY					
00 DIRECTOR/ADMIN					
00 ACCOUNTANT/ADMINISTRATOR I					
00 EMPLOYER/ACCOUNTS/PAYROLL					
00 Human Resources Director II					
00 Human Resources Director I					
00 HR MANAGER					
00 PAYROLL & BENEFITS SERVICES					

**Update Permissions**

Update Permission	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
0001 ADMIN	X																									
0002 ADMIN/REPORTING	X																									
0003 ADMIN/REPORTING	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
0004 ADMIN/REPORTING	X																									
0005 ADMIN/REPORTING	X																									
0006 ADMIN/REPORTING	X																									
0007 ADMIN/REPORTING	X																									
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0013 ADMIN/REPORTING	X																									

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**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 (on
<input type="checkbox"/> Home address update	<input type="checkbox"/> Contribution correction	<input type="checkbox"/> ORP salary report

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### 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 1EDC) 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

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### EMIS access rights

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

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### EMIS access rights (cont'd)

<b>File Submission (FSM)</b>	Use to upload required files/reports securely without encryption
<b>Salary Report (SAL)</b>	(Only for employers with no more than 100 employees) - Use to report monthly salary and contributions during the current fiscal year
<b>Home Address Update (ADR)</b>	Use to update mailing address for active employee
<b>Contributions Corrections (CCR)</b>	Use to add, delete, or replace employee's monthly actual and/or full-time earnings during the current fiscal year
<b>ORP Salary Report (ORP)</b>	(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

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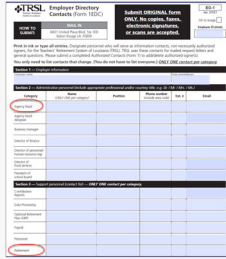
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### Form 1EDC: Employer Directory Contacts

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.




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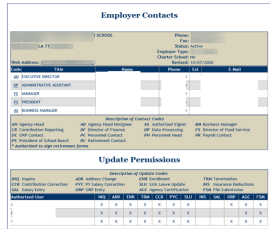
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### Keep employer contacts up to date

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




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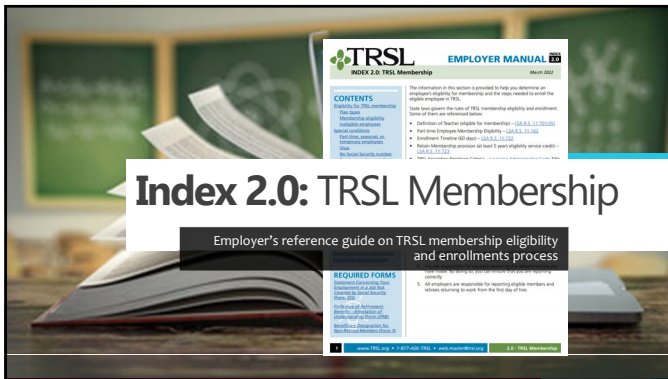
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### Enrollments process

Documents to include in hiring packet

1. **Election to Retain Membership (Form 2R)**
  - Submit original to TRSL
2. **Forfeiture of Retirement Benefits/Attestation of Understanding (Form 2FRB)**
  - Do not submit to TRSL. TRSL will request if needed.
3. **Statement Concerning Your Employment in a Job Not Covered by Social Security (Form 2SS)**
  - Submit a copy of the form to TRSL; employer retains the original
4. **Beneficiary Designation for Non-Retired Members (Form 3)**
  - Submit original to TRSL timely
  - Employee/member responsibility to submit form

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### Form 2R: Election to Retain Membership

LSA R.S. 11:723

When a Louisiana state agency hires an employee, the new hire is normally eligible for LASERS membership. If that employee has at least 5 years of TRSL eligibility credit, he may elect to retain TRSL membership, instead of joining LASERS.

Not applicable to employees covered by Parochial Employees' Retirement System of Louisiana (PERS) or Louisiana Clerks of Courts Retirement & Relief Fund.

- Election to Retain Membership (Form 2R) must be completed within 60 days of new employment.
- Must submit original Form 2R with original signatures to TRSL.

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### Form 2R errors

Contact your TRSL Retirement Benefits Analyst Liaison for assistance with any errors discovered after submitting Form 2R

#### ERROR EXAMPLES:

- *Incorrect date of employment (hire date)*
- *Enrollment to be deleted if employee was not eligible to participate in TRSL (part-time, seasonal, or temporary positions), etc.*

**TRSL Liaisons**

To view the name and/or contact information for your agency's liaisons, use the search box below. You can search by the employer name, employer ID, or liaison's first or last name. You will see an accountant liaison and a retirement analyst liaison for each agency please refer to the following for additional questions:

- **Contact your Accountant Liaison:** For help with Contributions, Exception Reports, Salary Reporters lists, contribution rates, QRP reports, enrollment eligibility, etc.
- **Contact your Retirement Analyst Liaison:** For help with questionable years, service credit certifications, sick leave certifications, educational conversions, etc.

**Other Employer Services Staff**

DEPARTMENT DIRECTOR	EE Burdette	(225) 925-4646
ACCOUNTANT MANAGER	Vivian	(225) 925-5462
RETIREMENT SUPERVISOR	Jeff Gaudin	(225) 925-5187
QRP VENDOR LIAISON	Paula Stubbins	(225) 925-7163
RETURN-TO-WORK SPECIALIST	Janika Doudard	(225) 925-3663
EMPLOYER TRAINING	Sharon Lathrop	(225) 925-4097
EMPLOYER TRAINING	Trishelle LeBlanc	(225) 925-7099

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### Membership Eligibility - SPECIAL CONDITIONS

#### Part-time, seasonal, or temporary employment

Retaining TRSL membership for part-time, seasonal, or temporary employees is not allowed unless the employee meets the below criteria:

**Ten (10) year rule**  
 Ten or more years of TRSL eligibility service credit

- W-2 employees only
- Can work 20 hours or less per week

- Definitions:**
- Part-time:** Employees who work 20 hours or less are considered part-time and are not eligible to retain membership unless they have 10 or more years of TRSL eligibility service credit. Employees who work more than 20 hours per week can retain membership.
  - Seasonal:** An employee who normally 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

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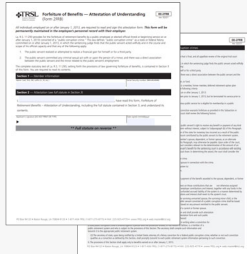
### Form 2FRB: Forfeiture of Retirement Benefits – Attestation of Understanding

The Form 2R will require agency to verify if the employee has completed and signed the Form 2FRB

- YES:** enrollment is processed
- NO:** enrollment is **not** processed

All new hires are required to complete Form 2FRB

- Keep original signed form in employees' personnel records



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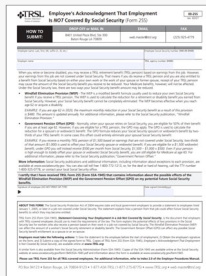
### Form 2SS: Statement Concerning Employment in a Job Not Covered by Social Security

Most TRSL members do not pay into Social Security and are subject to the following:

- Government Pension Offset (GPO)
- Windfall Elimination Provision (WEP)

All new hires are required to complete and sign the Form 2SS

- Forward a copy of the completed form to TRSL; the employer retains the original



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### Form 3: Beneficiary Designation for Non-Retired Members

Employee's responsibility to complete the form with original signatures and submit to TRSL

- TRSL only recognizes the Form 3 on file at time of a non-retiree's death
- Forms submitted after a member's death are not accepted

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**TRSL EMPLOYER MANUAL**  
**INDEX 16.0: Optional Retirement Plan (ORP)**  
 January 2022

**CONTENTS**

- BENEFICIARY DESIGNATION FORM (FORM 3)
- ORP PARTICIPATION FORM (FORM 4)
- ORP SUMMARY
- ELIGIBILITY
- INVESTMENT OPTIONS
- ROLLOVER PROCEDURES
- ORP WITHDRAWAL
- ORP WITHDRAWAL FOR INVESTMENT, EDUCATION, AND REFINANCING
- ROLLOVER PROCEDURES
- FUNDING ALTERNATIVES

**Index 16.0: Optional Retirement Plan (ORP)**  
 Provides information on the Defined Contribution Plan available to academic and unclassified employees of Louisiana colleges, universities, and community colleges

**What is the ORP?**  
 The Optional Retirement Plan (ORP) is a defined contribution plan and an alternative to the defined benefit plan administered by TRSL. The ORP was established on July 1, 1990, to provide retirement benefits to eligible participants who are not considered TRSL members.

**Key Features of the ORP:**

- An ORP account is opened by the participant, and there is no waiting period to join the plan.
- ORP accounts are portable.
- ORP participants control their own investments.

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### What is the Optional Retirement Plan (ORP)?

ORP is a Defined Contribution (DC) Plan

- Established July 1, 1990
- Provides retirement benefits to participants based on contributions and interest earned on their investments
- Portable

The decision to participate in ORP is irrevocable

- ORP participants do not participate in TRSL's Defined Benefit Plan and are not considered TRSL members

Participants control their own investments through private carriers

- Employee & employer contributions are invested by the ORP carrier in the investment option(s) chosen by the employee
- Participants are 100% vested from date of enrollment

**ORP**  
**Optional Retirement Plan**

**What is the ORP?**  
 The ORP (Optional Retirement Plan) is a defined contribution plan and an alternative to the defined benefit plan administered by TRSL. The ORP was established on July 1, 1990, to provide retirement benefits to eligible participants who are not considered TRSL members.

**Am I eligible?**  
 Academic and unclassified employees of Louisiana colleges, universities, and community colleges are eligible to participate in the ORP. The ORP is also available to employees of other Louisiana colleges, universities, and community colleges who are not considered TRSL members.

**How does it work?**  
 An ORP account is opened by the participant, and there is no waiting period to join the plan. ORP accounts are portable. ORP participants control their own investments. Employee and employer contributions are invested by the ORP carrier in the investment option(s) chosen by the employee.

**Key Features of the ORP:**

- An ORP account is opened by the participant, and there is no waiting period to join the plan.
- ORP accounts are portable.
- ORP participants control their own investments.

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### ORP eligibility for NON-higher education employees

If the ORP participant is employed in a TRSL-covered position, he/she must remain in ORP, regardless of the number of years (**This holds true even if the position is not in higher education or the TRSL eligible position the employee is filling is part-time, seasonal, or temporary**)

If the ORP participant is employed in a position covered by another Louisiana public retirement system, see below:

- If member has **fewer than five years**: You will enroll him/her in the new retirement system
- If member has **five or more years**: He/she can opt to retain ORP membership under TRSL by completing a Form 2R within 60-days of new employment

ORP members are 100% vested from the date of enrollment and make an irrevocable election to participate in ORP.

- **IRREVOCABLE ELECTION**: Continued participation is mandatory even if future employment in a TRSL eligible position is part-time, seasonal, or temporary.

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### ORP enrollment

Application for Optional Retirement Plan or Change of Carrier (Form 16)

- Employee completes Sections 1-3
- Employer completes Section 4 and submits original Form 16 to TRSL for processing

**Section 2 — Carrier designation**

<input type="checkbox"/> New enrollment	<input type="checkbox"/> Name of ORP carrier
<input type="checkbox"/> Change of ORP carrier	<input type="checkbox"/> VOYA Financial (former)
<input type="checkbox"/> Existing ORP participant	<input type="checkbox"/> Teachers Insurance and Corebridge Financial (for)

**TRSL Application for Optional Retirement Plan or Change of Carrier (Form 16)**

**Section 1 — Employee Information**

**Section 2 — Carrier designation**

**Section 3 — Employer Information**

**Section 4 — Employer's Declaration**

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### Current ORP carriers



• <https://trsl.bereadyretire.com>



• <https://www.tiaa.org/public/tcm/louisianaorp>



• <https://www.corebridgefinancial.com/rs/trsl>

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### ORP contributions rates

The total employer contribution rate for all employers includes the following:

**Transfer Amount:** The percentage amount actually transferred to each ORP participant's account; set by law.

- The transfer amount is 6.2%\*\*

**Shared UAL:** The percentage all employers pay toward the unfunded accrued liability (UAL) and retained by TRSL.

Total ORP Employer Contribution Rate (FY 2024)	
**Transfer Amount	6.2%
^Shared UAL	20.16%
<b>Total Employer Contribution Rate</b>	<b>26.4%</b>

Contributions transferred to the ORP participant's carrier	
*Employee	7.95%
**Employer	6.2%
<b>Total transferred to ORP carrier account</b>	<b>14.15%</b>

\*ORP participants contribute 8% of salary, less a 0.05% TRSL administrative fee.  
 \*\*LSA R.S. 11:927 sets the employer portion transfer amount, which cannot be less than 6.2%.  
 ^TRSL retains the UAL portion of the employer's total contribution rate.

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### ORP salary & contributions limits

Contributions reported/transferred to the ORP carriers are limited to \$66,000 for calendar year 2023

- The limit includes both the employee and employer contribution amounts

Calendar Year	Maximum Annual Contribution (Employer & Employee contributions)
2023	\$66,000
2022	\$81,000
2021	\$58,000
2020	\$57,000
2019	\$56,000
2018	\$55,000

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### Termination of ORP participants

Do not process an online termination in EMIS for an ORP participant

- Update your agency's software with the termination date for the participant to ensure salary information is no longer reported to TRSL
- When the former employee requests a rollover of his ORP funds, TRSL will contact your agency for a termination date
- TRSL will provide the confirmed termination date to the former employee's ORP carrier to initiate the rollover

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**TRSL EMPLOYER MANUAL** INDEX 4.0: Contribution Reporting & Corrections January 2021

**CONTENTS:**  
 Contributions & Reporting  
 Member Contributions  
 Employer Contributions  
 Correcting Reported Data  
 Correcting Reported Data  
 Reporting Data  
 Reporting Data  
 Reporting Data  
 Reporting Data  
 Reporting Data

**Contributions and reporting**  
 In submitting TRSL reporting agency records and timely contribution reporting and payments is an important part of your TRSL reporting duties. This index provides information and instructions for TRSL reporting agencies to accomplish the following:  
 • calculate employer and employee contributions at all TRSL eligible pay rates  
 • prepare and submit accurate and timely contribution reports  
 • review calculated amounts and make necessary corrections to ensure accurate credits, debits, and adjustments for your agency's

**INDEX 4.0: Contribution Reporting & Corrections**  
 Provides information on salary and contribution reporting, including instructions for correcting reported contributions for current and prior years

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### Office of State Uniform Payroll (OSUP)

The Office of State Uniform Payroll (OSUP) submits salary and contributions information (monthly files) for most state agencies

*If your agency is not OSUP-based, you may have the option to enter salary information directly into EMIS or submit a monthly file*

**Salary Contribution File Submission**

This process allows you to submit salary contributions for immediate posting to TRSL. It is your responsibility to ensure that calculated or reported totals match your agency totals. If totals do not match, corrections should be made prior to posting. Once totals are verified, click "Post Contributions" button to post salary contributions. A message will be displayed to let you know the posting status.

Agency 0027				
System	Total Actual Earnings	Total Full Time Earnings	Total Member Contributions	Total Unallocated Contributions
4	0.00		0.00	0.00

Select Reporting Month and 4 digit Year

Month: Year:

SN	Actual Earnings	Contributions	Full Time Earnings	Cont Type
<a href="#">Add Row</a>				

**Cancel**

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### Monthly contribution payments by OSUP

For most state agencies, the Office of State Uniform Payroll (OSUP) submits monthly employee and employer contribution payments corresponding to the monthly salary/contributions report and the Payment Distribution Voucher (Form 4D) to TRSL.

- Payment Distribution Voucher (Form 4D) is required with all payments.

**TRSL Payment Distribution Voucher (Form 4D) — FOR EMPLOYER USE ONLY**

Member name: [ ]

Member ID: [ ]

Year number (cannot fall outside from year contributions in block below): [ ]

REGULAR PLAN			OPTIONAL RETIREMENT PLAN (ORP)		
Apply to MoTY	Type	Contributions	Apply to MoTY	Type	Contributions
Current Year			Current Year		
1. Member	\$	\$	1. Member	\$	\$
2. Employer	\$	\$	2. Employer	\$	\$
3. Employer	\$	\$	3. Employer	\$	\$
4. Employer	\$	\$	4. Employer	\$	\$
Prior Year					
1. Member	\$	\$			
2. Employer	\$	\$			
3. Employer	\$	\$			
4. Employer	\$	\$			
<b>TOTAL</b>	\$0.00		<b>TOTAL</b>	\$	0.00

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### Additional invoices/actuarial costs

Corrections made to current year and prior year actual earnings may result in additional contributions due

- May result in miscellaneous invoices or actuarial costs to the state agency

Any correction made by a state agency outside of the monthly salary/contributions remittance is the responsibility of the state agency

- Individual state agency will be responsible for submission of payment and the *Payment Distribution Voucher* (Form 4D) to TRSL for these additional costs.

Form 4D should accompany payment and can be submitted by several methods:

- Mail to TRSL's address
- Fax to 225-922-4258
- Email to Form4D@trsl.org

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### 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

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### Types of contributions

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

Tax sheltered	Tax unsheltered
<ul style="list-style-type: none"> <li>• Active members only</li> <li>• Employees on workers' compensation and using their sick leave</li> </ul>	<ul style="list-style-type: none"> <li>• Employees on workers' compensation (contributions via third-party payments)</li> <li>• USERRA payments</li> <li>• Employer contributions</li> </ul>

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**Contribution rates**

Contributions are calculated based on member's gross earnable compensation

Member (employee) portion: 8.0%

Employer portion (subject to change each fiscal year):

- **Normal cost:** Amount needed to fund benefits accrued in the fiscal year
- **Administrative expense rate:** Non-investment administrative expenses of TRSL (funded directly beginning in FY 2019)
- **Shared UAL:** Unfunded accrued liability payment

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**LASERS vs. TRSL contribution rates**

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

Fiscal year	LASERS/TRSL sub-plans	Employee contribution rate	Employer rate (ER)			
			Normal cost	Admin expense rate	Shared UAL	Total ER
LASERS 2023-24	Rank & file employees (prior to 7/1/2006)	7.5%	2.5000%	0.89%	37.92%	41.3%
	Rank & file employees (on or after 7/1/2006)	8.0%				
TRSL 2023-24	K-12 Regular Plan*	8.0%	3.5748%	0.37%	20.16%	24.1%
	Lunch Plan A	9.1%				
	Lunch Plan B	5.0%				
	Higher Ed Regular Plan	8.0%				

\*Includes university laboratory schools

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**Full-time earnings**

Definition (for monthly salary reporting):

- Compensation the employee would have been paid had she/he worked full-time in a TRSL-eligible position **for the entire month**

Must be equal to or greater than actual earnings

- Can never be less than actual earnings
- **Do Not** reduce because the employee is docked or on leave without pay (LWOP)

For part-time employees eligible to contribute to TRSL, the amount should reflect the compensation that the member would have earned if he worked full-time for the entire month

Example: For a two-pay period month – report Full-time Earnings amount equal to two 80-hour bi-weekly paychecks

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### 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.TRSL.org](http://www.TRSL.org)

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### 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 **Defined Benefit** retirement plan (System 4)
- Two ways to retrieve report



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### Retrieving the Contribution Exception Report

Click on the last "Error" message on the screen

- Pulls cumulative report sorted by SSN

Month	Category	Earnings	Charged	Unsettled	Pub. Date	Employer
JUL Report	Transmittal	27,573.51	2,206.87	0.00	27,573.51	
	Payroll	0.00	18.00	0.00	0.00	
	CCRs	0.00	0.00	0.00	0.00	6,838.23
	Postnet	27,573.51	2,206.87	0.00	27,573.51	
AUG Report	Transmittal	18,708.91	1,496.70	0.00	18,708.91	
	Payroll	0.00	0.00	0.00	0.00	
	CCRs	0.00	0.00	0.00	0.00	4,639.81
	Postnet	18,708.91	1,496.70	0.00	18,708.91	
SEP Report	Transmittal	18,711.91	1,496.94	0.00	18,711.91	
	Payroll	0.00	0.00	0.00	0.00	
	CCRs	0.00	0.00	0.00	0.00	4,646.55
	Postnet	18,711.91	1,496.94	0.00	18,711.91	
OCT Report	Transmittal	18,715.92	1,497.26	0.00	18,715.92	
	Payroll	0.00	0.00	0.00	0.00	
	CCRs	0.00	0.00	0.00	0.00	4,641.55
	Postnet	18,715.92	1,497.26	0.00	18,715.92	
NOV Error	Transmittal	18,898.90	1,495.90	0.00	18,898.90	
	Payroll	0.00	0.00	0.00	0.00	
	CCRs	0.00	0.00	0.00	0.00	4,637.33
	Postnet	18,898.90	1,495.90	0.00	18,898.90	
TOTAL Report	Transmittal	102,409.15	8,192.87	0.00	102,409.15	
	Payroll	0.00	0.00	0.00	0.00	
	CCRs	0.00	0.00	0.00	0.00	25,297.47
	Postnet	102,409.15	8,192.87	0.00	102,409.15	

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## 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"

**Employer Contribution Charges**

System 4  
Fiscal Year 2022

Report Type: Complete Report  
Sort Selection: Social Security Number

Month	Reporting	Earnings	Overlaid	Unlabeled	Full
JUL Report	Transmittal	890,193.00	48,142.00	787.70	9
	Adjustments	0.00	0.00	0.00	1
	CDRs	0.00	689.36	0.00	1
	Final	890,193.00	69,331.66	787.70	5
AUG Report	Transmittal	1,424,542.32	111,705.88	1,632.78	1,4
	Adjustments	0.00	0.00	0.00	1
	CDRs	-7,203.00	-509.24	0.00	-
	Final	1,427,299.32	111,196.64	1,632.78	1,4
SEP Report	Transmittal	3,154,694.60	244,596.95	3,887.68	3,2
	Adjustments	0.00	0.00	0.00	0
	CDRs	0.00	0.00	0.00	0

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## Contribution Exception Report

Layout:

- Sort & filter info
- Number of exception records

Date: 01/26/2023  
Time: 15:42:59PM  
Sorted By: Social Security Number  
Filtered By: No Filter

Teachers' Retirement System of Louisiana - Regular Plan  
Contribution Exception Report  
For Fiscal Year 2022-2023  
Page 1 of 1  
By: Shantel  
Exceptions Found: 1

Start Date	Term Date	Status	Status Date	Reporting Period	Contrib Type	Actual Earnings	Contribs	Full-Time Earnings	Exception Message
09/13/2021		ACTIVE	09/13/2021	10/2022					Enrolled not reported
				11/2022					Enrolled not reported
				12/2022					Enrolled not reported

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

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## Retrieving salary rejections

Review Employer Contribution Charges screen in EMIS after posting your monthly salary/contributions report for the Regular Plan (System 4).

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

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

**Employer Contribution Charges**

System 4  
Fiscal Year 2022

Show Rejections

Month	Reporting	Earnings	Overlaid	Unlabeled	Full-Time	Employer
JUL Report	Transmittal	450,795.00	31,567.00	0.00	426,792.00	111,146.70
	Adjustments	-20,210.00	0.00	0.00	-20,210.00	
	CDRs	-13,948.00	-1,195.70	0.00	-15,943.80	
	Final	416,637.00	30,371.30	0.00	447,008.30	
AUG Report	Transmittal	296,215.61	23,027.21	0.00	296,215.61	75,461.47
	Adjustments	0.00	0.00	0.00	0.00	
	CDRs	0.00	0.00	0.00	0.00	
	Final	296,215.61	23,027.21	0.00	296,215.61	
SEP Report	Transmittal	285,848.72	22,996.91	0.00	287,142.20	75,128.73
	Adjustments	0.00	0.00	0.00	0.00	
	CDRs	0.00	0.00	0.00	0.00	
	Final	285,848.72	22,996.91	0.00	287,142.20	

Salary Rejections

Month	Reporting	Actual Earnings	Salary Contributions	Overlaid Contributions	Full-Time Earnings	Dist. Earnings
TOTAL	09/2022	28,218.00	0.00	0.00	28,218.00	

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### Salary rejections

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

Salary Rejections						
Month/Year	SSN	Actual Earnings	Shelton Contributions	Unshelton Contributions	Full Time Earnings	Error Message
07/2022		-25,338.00	0.00	0.00	-25,338.00	TRANSACTION ALREADY RECEIVED
<b>TOTAL:</b>		<b>-25,338.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-25,338.00</b>	

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### 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

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### Clearing exceptions & rejections

Online updates in EMIS

- Enrollments – Contact assigned Accountant Liaison
- 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

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(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:      Name:      Reporting Month/Year: 11

*Instructions for using Contribution Corrections:*  
 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 Amount	Contribution Type	
Edit	2736.00	2736.00	218.88	30	Delete

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(Online) Prior Year Salary Corrections

Use to correct prior year actual earnings, contributions, and full-time earnings

- Must enter annual actual earnings and full-time earnings for a prior (closed) fiscal year
- Must use Reason drop-down box and/or Comment field for both Salary Correction Comment and Salary Correction Full-Time Comment

**Prior Year Salary Corrections**

SSN:      Employer ID:      Fiscal Year: 2015  
 Name:      System: 4

System	SSN	Actual Earnings	Full-Time Earnings	Contribution Amount	Contribution Type	Comment
1	123456	12345.67	12345.67	1000.00	10	123

*Instructions for using Prior Year Salary Corrections:*  
 1. Enter the actual earnings and full-time earnings and click "Add". If replacing sheltered data that has been posted for the year, click "Replace" instead of "Add" to update the sheltered posting for the year.  
 2. Click "Delete" to delete the sheltered posting for the year.  
 3. Click "Add Sheltered" to enter the sheltered value for sheltered, leave the contribution field empty on the sheltered line.  
 4. If you do not wish to change posted sheltered value when adding unsheltered, leave the sheltered actual earnings field empty.

Sheltered:      Actual Earnings:      Full-Time Earnings:      Active Posting   
 Add Sheltered:       100% Sheltered

*Instructions for using 100% Shelter:*  
 1. To exclude a 100% contribution type switch from sheltered to unsheltered, click the "100% Shelter" box only.

**100% Shelter:**      **100% Unsheltered:**

*Instructions for using Salary Correction Comment:*  
 1. Select a reason for the error.  
 2. A comment can be added in additional information needed to clarify the correction. The comment is optional unless a replacement reason is chosen to correct the error.  
 3. Comment:

*Instructions for using Full-Time Comment:*  
 1. Select the reason why the full-time earnings were not as expected.  
 2. A comment can be added to clarify the change.  
 3. Comment:

Reason:       Comment:

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Terminations

Enter a termination date for employee who:

- Resigns or
- 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:      System: 4

*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 month of contract and click "Update".  
 3. Click "Cancel" to undo changes entered or to return to the initial display.

System	Employment Date	Termination
4	12/17/2001	

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### 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

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### Terms/definitions (cont'd)

**Service credit formula:**

- Actual earnings / Full-time earnings = Service credit for benefit computation
- Service credit for benefit computation / % effort = Service credit for eligibility

**Percent (%) effort formula:**

- # hours worked / # hours in a full workday

Example: Employee works 5 hours per day; normal full-time is 8 hours per day;  
5/8 hours = 63% effort

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### Retrieving Questionable Years Report

**Reports** | **Updates** | **Log**

- Active/Active DROP Member Service
- Agency Without Charges
- Annual Leave
- Checklist Status
- Contributing Exception
- Employer Payments
- Employer Retirement Contributions
- Employer Statements
- Employed Not Reported
- Finding DROP Participation
- Forfeited Employees Certification
- Insurance/Healthcare Deduction
- Members Eligible to Retire
- POP Statements
- Questionable Years**
- Reporting Not Enabled
- Sick Leave
- Sick Leave Errors

**Query Record**  
 Employer ID  
 Report Selection  
 • all outstanding questionable years  
 • fiscal years less than/greater than 3 years old  
 • fiscal years greater than 3 years old  
 • by fiscal year  
 Sort Selection  
 fiscal year  
 member status  
 reason code

**Questionable Years Report**  
 The Questionable Years Report generates a list of members who have questionable years requiring certification. There are five options for creating reports and four different ways to sort the report.
 

- Option 1: Retirement Actions Pending - This report will list questionable years for which TRSIL has requested certification via a Questionable Years Letter. This report will primarily consist of members presently going through the retirement process or approaching retirement eligibility.
- Option 2: All Outstanding Questionable Years - This report will list all outstanding questionable years for your agency. A Retirement Actions Pending section will be listed at the front of the report.
- Option 3: Fiscal Years Less Than/Equal to 3 Years Old - This report will list all outstanding questionable years less than or equal to three years old from the current fiscal year. A Retirement Actions Pending section will be listed at the front of the report only for fiscal years less than or equal to 3 years old.
- Option 4: Fiscal Years Greater than 3 Years Old - This report will list all outstanding questionable years greater than three years old. A Retirement Actions Pending section will be listed at the front of the report only for fiscal years greater than 3 years old.
- Option 5: By Fiscal Year - This report will list all outstanding questionable years for a range of fiscal years or a single fiscal year of your choosing.

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### Questionable Years Report

New records added after the close of each fiscal year (approx. August 1)

- Certify/correct each record within three years to avoid actuarial charges to your agency

The Retirement System of Louisiana										Page 1 of 2
Questionable Years						Report of Member	Print	PDF	Excel	
Year	Age	Service Year	Name	Special Employment	Retirement System	Actual Earnings	Full Time Earnings	Retirement Election	Member Comments	
2021	35	ACTH DROP	XXXXXXXXXX			38,550.00	38,550.00	1.00	1	
2021	40	ACTH	XXXXXXXXXX			40,500.00	40,500.00	1.00	1	
2021	42	ACTH	XXXXXXXXXX			32,250.00	32,250.00	1.00	1	
2021	40	ACTH	XXXXXXXXXX			34,000.00	34,000.00	1.00	1	
2021	40	ACTH	XXXXXXXXXX			34,000.00	34,000.00	1.00	1	
2021	40	ACTH	XXXXXXXXXX			34,000.00	34,000.00	1.00	1	
2021	40	ACTH	XXXXXXXXXX			34,000.00	34,000.00	1.00	1	
2021	40	ACTH	XXXXXXXXXX			34,000.00	34,000.00	1.00	1	
2021	40	ACTH	XXXXXXXXXX			34,000.00	34,000.00	1.00	1	
2021	40	ACTH	XXXXXXXXXX			34,000.00	34,000.00	1.00	1	
2021	40	ACTH	XXXXXXXXXX			34,000.00	34,000.00	1.00	1	
2021	40	ACTH	XXXXXXXXXX			34,000.00	34,000.00	1.00	1	
2021	40	ACTH	XXXXXXXXXX			34,000.00	34,000.00	1.00	1	

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### 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
- ORP Salary Entry (up to 25 employees or more)
- 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)

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### Full-Time Only Corrections

Updates service credit

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

Reason: **Official Leave (Other than Sabbatical)**  
 Comment: 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 after DROP  
 Part-time Employee  
 Substitute Earnings

**Full-Time Only Corrections**

SNR \_\_\_\_\_ Employee: \_\_\_\_\_ ID \_\_\_\_\_  
 Name: \_\_\_\_\_ Fiscal Year: 2017

Contributor	Employer	Actual Earnings	Contribution	Full Time Credits	Service Credit	Comment
Self	Prosen	8,036.22	846.71	8,036.22	0.71	QUESTIONABLE YEAR

*Instructions for using Full-Time Only Corrections:*

- The information as reported to TRSL for this 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 (e.g., 9th Summer school, overtime, stipends, sick leave allowances, parking supplements, etc.). Bonus and any other amounts paid to a member over and above his or her base pay (as defined as taxable compensation by LSA R.S. 11:701(1)(D)). Full-time earnings for part-time employees is the same as full-time employees. Full-time earnings must be equal to or greater than actual earnings.
- 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 full-time earnings are correct and are the same, you MUST enter the SAME full-time earnings, which will divide actual by full-time and equal to that rate of 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 in 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

1. Actual earnings decreased more than SNR from previous year
2. 1<sup>st</sup> year of employment for an employee / 1<sup>st</sup> 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 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**

SNR \_\_\_\_\_ Employee: \_\_\_\_\_ ID \_\_\_\_\_  
 Name: \_\_\_\_\_ Fiscal Year: 2020

Contributor	Employer	Actual Earnings	Contribution	Full Time Credits	Service Credit	Comment
Self	Prosen	38,491.92	2,296.41	38,491.92	0.71	QUESTIONABLE YEAR

*Instructions for using Full-Time Only Corrections:*

- The information as 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 (e.g., 9th Summer school, overtime, stipends, sick leave allowances, parking supplements, etc.). Bonus and any other amounts paid to a member over and above his or her base pay (as defined as taxable compensation by LSA R.S. 11:701(1)(D)). Full-time earnings for part-time employees is the same as full-time employees. Full-time earnings must be equal to or greater than actual earnings.
- 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 equal to that rate of 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 in 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

Use Reason drop-down field when possible. EXCEPTION: Use Comment field to enter reasons without DROP denials about the date, etc. for if from of Reason dropdown menu apply.



**COMMON ERRORS: Full-time earnings**

- Not including extra earnings (overtime, lump sum payments, etc.) in full-time earnings
- Entering full-time earnings amount for a period of time less than a full fiscal year (Example: Only entering the full-time earnings amount for January – June if member was hired in January)
- Changing the full-time earnings by \$0.01 if the actual and full-time earnings are both correct but the service credit is incorrect
- Not prorating the full-time earnings when a member has multiple rates of pay or a change in pay during the fiscal year (contact your assigned retirement analyst liaison for assistance)

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**COMMON ERRORS: Part-time employment certification**

- Selecting “Part-time Employee” for someone who worked full-time but only worked a portion of the year
- Selecting “Part-time Employee” but not including the percent effort in the comment field

**Salary Correction Full-Time**

**Instructions for using Full-Time Comment:**

1. Required for Primary when the Full-Time is different.
2. Select a reason for the full-time change.
3. A comment can be added for additional information needed to clarify the change. The comment is optional unless a reason is not chosen in which case the comment is required.

Reason:

Comment:

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

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**COMMON ERRORS: Miscellaneous**

- Not providing correct start or termination date in comment field if correct dates have not previously been reported
- Reporting rollover earnings via a Full-time Only Correction (Rollover earnings should be moved to the year in which they were earned/accrued via a Prior Year Salary Correction)

**Salary Correction Comment**

**Instructions for using Salary Comment:**

1. Select a reason for the correction.
2. A comment can be added for additional information needed to clarify the correction. The comment is optional unless a reason is not chosen in which case the comment is required.

Reason:

Comment:

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### 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

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### EXAMPLE: Questionable Year Certification

Record appears on the Questionable Years report

- **Example:** New hire as of 07/01/2019; 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. 1<sup>st</sup> year of employment for an employee 1<sup>st</sup> year of employment after DRGP
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	07/01/2019		\$8,406.14	\$8,406.14	1.00	2

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### EXAMPLE: Questionable Year Certification

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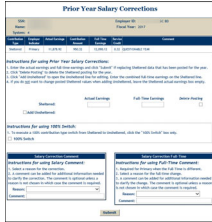
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### Prior Year Salary Corrections

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**




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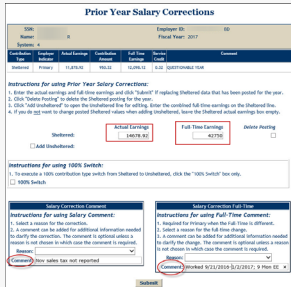
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### EXAMPLE: Prior Year Salary Correction




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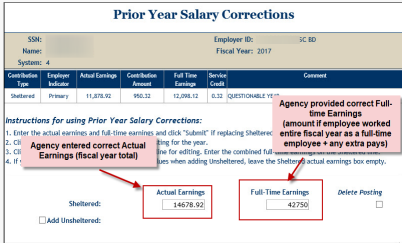
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### EXAMPLE: Prior Year Salary Correction

- Must provide correct total Actual Earnings & Full-time Earnings earned for the specified fiscal year
- Move rollover earnings to correct fiscal year if employee worked less than entire year for 1<sup>st</sup> year or last year of employment.




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### EXAMPLE: Prior Year Salary Correction

Agency must complete both the Salary Correction Comment and Salary Correction Full-Time sections.

The screenshot shows two main sections for a 'Salary Correction' form. The top section is 'Salary Correction Comment' with instructions: '1. Select a reason for the correction.', '2. A comment can be added for additional information needed to clarify the correction. The comment is optional unless a reason is not chosen in which case the comment is required.', and a 'Reason' dropdown menu. Below it is a 'Use Comment field or Reason drop-down menu' instruction. The bottom section is 'Salary Correction Full-Time' with instructions: '1. Required for Full-Time when the Full-Time is different.', '2. Select a reason for the full-time change.', '3. A comment can be added for additional information needed to clarify the change. The comment is optional unless a reason is not chosen in which case the comment is required.', and a 'Reason' dropdown menu. Below it is a 'Use Comment field or Reason drop-down menu' instruction. Both sections have a 'Submit' button.

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### ROLLOVER EARNINGS

June earnings reported in July

Due to biweekly pay, some June earnings will be reported on the first paycheck(s) in July.

- These earnings are rollover earnings
- Earnings should be reported when earned, not when paid.

Agency should process an online Contribution Correction to remove the rollover earnings from the current fiscal year and submit a Prior Year Correction to add the rollover earnings into the prior fiscal year

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### OSUP payroll calendars

Pay Period	From	To	Check Date	Insurance Month	PI Posting
1	12/27/2021	01/03/2022	01/14/2022	February	01/12/2022
2	01/10/2022	01/16/2022	01/20/2022	February	01/19/2022
3	01/24/2022	02/06/2022	02/11/2022	March	02/09/2022
4	02/07/2022	02/13/2022	02/17/2022	March	02/16/2022
5	02/22/2022	03/06/2022	03/11/2022	April	03/09/2022
6	03/07/2022	03/13/2022	03/17/2022	April	03/16/2022
7	03/21/2022	04/03/2022	04/08/2022	May	04/06/2022
8	04/18/2022	04/24/2022	04/28/2022	May	04/26/2022
9	05/02/2022	05/15/2022	05/20/2022	June	05/18/2022
10	05/16/2022	05/22/2022	05/26/2022	June	05/24/2022
11	05/30/2022	06/06/2022	06/10/2022	July	06/08/2022
12	06/13/2022	06/19/2022	06/23/2022	July	06/21/2022
13	06/27/2022	07/04/2022	07/07/2022	August	07/05/2022
14	07/11/2022	07/17/2022	07/21/2022	August	07/19/2022
15	07/25/2022	08/06/2022	08/11/2022	September	08/09/2022
16	08/08/2022	08/14/2022	08/18/2022	September	08/16/2022
17	08/22/2022	09/03/2022	09/08/2022	October	09/06/2022
18	09/05/2022	09/11/2022	09/15/2022	October	09/13/2022
19	09/19/2022	10/03/2022	10/08/2022	November	10/06/2022
20	09/26/2022	10/10/2022	10/14/2022	November	10/12/2022
21	10/10/2022	10/16/2022	10/20/2022	December	10/18/2022
22	10/24/2022	11/05/2022	11/09/2022	December	11/07/2022
23	10/31/2022	11/12/2022	11/16/2022	January	11/14/2022
24	11/14/2022	11/20/2022	11/24/2022	January	11/22/2022
25	11/28/2022	12/11/2022	12/16/2022	February	12/14/2022
26	12/05/2022	12/12/2022	12/16/2022	February	12/14/2022

Pay Period	From	To	Check Date	Insurance Month	PI Posting
1	12/29/2022	01/05/2023	01/12/2023	February	01/11/2023
2	01/05/2023	01/12/2023	01/17/2023	February	01/15/2023
3	01/19/2023	02/02/2023	02/07/2023	March	02/06/2023
4	02/05/2023	02/12/2023	02/16/2023	March	02/14/2023
5	02/19/2023	03/05/2023	03/10/2023	April	03/08/2023
6	03/06/2023	03/12/2023	03/16/2023	April	03/14/2023
7	03/20/2023	04/02/2023	04/07/2023	May	04/05/2023
8	04/03/2023	04/10/2023	04/14/2023	May	04/12/2023
9	04/17/2023	04/30/2023	05/05/2023	June	05/03/2023
10	05/01/2023	05/14/2023	05/19/2023	June	05/17/2023
11	05/15/2023	05/22/2023	05/26/2023	July	05/24/2023
12	05/29/2023	06/11/2023	06/16/2023	July	06/14/2023
13	06/12/2023	06/19/2023	06/23/2023	July	06/21/2023
14	06/26/2023	07/09/2023	07/14/2023	August	07/12/2023
15	07/10/2023	07/17/2023	07/21/2023	August	07/19/2023
16	07/24/2023	08/06/2023	08/11/2023	September	08/09/2023
17	08/07/2023	08/13/2023	08/17/2023	September	08/15/2023
18	08/21/2023	09/03/2023	09/08/2023	October	09/06/2023
19	09/04/2023	09/11/2023	09/15/2023	October	09/13/2023
20	09/18/2023	10/01/2023	10/06/2023	November	10/04/2023
21	10/02/2023	10/09/2023	10/13/2023	November	10/11/2023
22	10/16/2023	10/26/2023	11/01/2023	December	11/01/2023
23	10/30/2023	11/12/2023	11/17/2023	December	11/15/2023
24	11/13/2023	11/20/2023	11/24/2023	January	11/22/2023
25	11/27/2023	12/10/2023	12/15/2023	January	12/13/2023
26	12/01/2023	12/08/2023	12/09/2023	January	12/07/2023

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### June enrollments with no earnings posted

**Step 1:** Contribution Correction update (if current fiscal year) or Prior Year Salary Correction (if prior fiscal year) to remove \$ earned in June, but paid/posted in July from fiscal year following enrollment

**Step 2:** Prior Year Salary Correction to add rollover amount removed from Step 1 to fiscal year of enrollment

- Will need to provide full-time earnings member would have made had they worked July 1 – June 30




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### EXAMPLE: June enrollments with no earnings posted

- Member was enrolled in TRSL on 6/27/2022, no earnings reported in FY 2022.

- Step 1:** Earnings from 6/27-6/30/2022 reported in July 2022 (current fiscal year).
- June amount \$1,003.30 – to be moved from July 2022 (current Fiscal Year 2023).
  - An online Contribution Correction is needed to subtract \$1,003.30 from current July 2022 amount reported.

The screenshots show the 'Account History' report indicating 'No account history found for this member.' Below it is the 'Monthly Salary/Contributions' report for Fiscal Year 2022, showing July earnings of \$3,016.62 and a contribution of \$401.32.

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### EXAMPLE: June enrollments with no earnings posted (cont'd)

- Member was enrolled in TRSL on 6/27/2022, no earnings reported in FY 2022.

- Step 1 (cont'd):** Online Contribution Correction is processed to remove \$ reported in July of current fiscal year, but earned in previous fiscal year.
- Earnings from 6/27/2022 – 6/30/2022 in this example – reduce July by \$1,003.30

Month/Year	Type	Qtr	Earnings	Contributions	Fiduciary	Adjusted Earnings	Adjusted Contributions
07/2022		A	4,013.30	521.67		4,013.30	619.23

Posted on 02/13/2023 by EOPR

The screenshots show the 'Contribution Correction' process. It details the adjustment of July earnings from \$4,013.30 to \$3,016.62 by subtracting \$996.68. The summary table below shows the final adjusted earnings and contributions.

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**EXAMPLE: June enrollments with no earnings posted (cont'd)**

- Member was enrolled in TRSL on 6/27/2022, no earnings reported in FY 2022

**Step 2:** A Prior Year Salary Correction is processed to report earnings removed in Step 1 to add June earnings to correct fiscal year.  
 • June earnings removed from FY 2023 was \$1,003.30. A Prior Year Salary Correction is processed to add \$1,003.30 to FY 2022 to reflect earnings for 6/27 - 6/30/2022 in this example.

Prior Year Salary Corrections		
SSN: Name: System: 4	Employer ID: Fiscal Year: 2022	
<b>Instructions for using Prior Year Salary Corrections:</b> 1. Check "Add" on the Sheltered and/or Unsheltered line to add a manual posting for that contribution type. 2. Enter the Full-Time earnings on contribution lines being added.		
Add	Actual Earnings	Full-Time Earnings
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	1003.30	6521.8
<input type="checkbox"/>		

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**EXAMPLE: June enrollments with no earnings posted (cont'd)**

Salary Correction Comment
<b>Instructions for using Salary Comment:</b> 1. Select a reason for the correction. 2. A comment can be added for additional information needed to clarify the correction. The comment is optional unless a reason is not chosen in which case the comment is required. Reason: Earnings reported in July but earned in June v
Comment: Rollover from July 2022

Salary Correction Full-Time
<b>Instructions for using Full-Time Comment:</b> 1. Required for Primary when the Full-Time is different. 2. Select a reason for the full-time change. 3. A comment can be added for additional information needed to clarify the change. The comment is optional unless a reason is not chosen in which case the comment is required. Reason: 1st Year of Employment
Comment: 12 mo

- Earnings reported in July but earned in June
- Overstated Salaries/Contributions
- Understated Salaries/Contributions
- Audit Compliance
- Date of Retirement Changed
- Sheltered/Unsheltered switch

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

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**EXAMPLE: June enrollments with no earnings posted (cont'd)**

- Member was enrolled in TRSL on 6/27/2022, no earnings reported in FY 2022

**Step 2 (cont'd):** A Prior Year Salary Correction is processed to add \$ earned for FY 2022.  
 • Earnings from 6/27/2022 - 6/30/2022 in this example is \$1,003.30

Prior Year Salary Corrections		
SSN: Name: System: 4	Employer ID: Fiscal Year: 2022	
<b>Instructions for using Prior Year Salary Corrections:</b> 1. Check "Add" on the Sheltered and/or Unsheltered line to add a manual posting for that contribution type. 2. Enter the Full-Time earnings on contribution lines being added.		
Add	Actual Earnings	Full-Time Earnings
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	1003.30	6521.8
<input type="checkbox"/>		

Salary Correction Comment
<b>Instructions for using Salary Comment:</b> 1. Select a reason for the correction. 2. A comment can be added for additional information needed to clarify the correction. The comment is optional unless a reason is not chosen in which case the comment is required. Reason: Earnings reported in July but earned in June v
Comment: Rollover from July 2022

Salary Correction Full-Time
<b>Instructions for using Full-Time Comment:</b> 1. Required for Primary when the Full-Time is different. 2. Select a reason for the full-time change. 3. A comment can be added for additional information needed to clarify the change. The comment is optional unless a reason is not chosen in which case the comment is required. Reason: 1st Year of Employment
Comment: 12 mo

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### Helpful tips for OSUP-covered state agencies:

Selecting Correct Online Update Program to Correct/Certify Questionable Year Records

**Multiple reason codes:**

**Codes 2,3,4:**

- Use Full-Time Only Corrections if employee was hired and terminated within the same fiscal year; Actual Earnings reported must be correct

**Codes 2,4; 3,4; or 1,3,4:**

- Use Prior Year Salary Corrections to move rollover earnings (earned in June, paid in July) to correct fiscal year for employee's first year or last year of employment.

Actual Earnings	Full-Time Earnings	Service Credit	Reason for Questioning Year
65,384.80	65,384.80	0.68	2,4
84,041.72	84,041.72	1.00	1
33,362.96	33,362.96	0.33	1,3,4
73,800.88	73,800.88	1.00	1
28,453.90	28,453.90	0.26	2,4
95,384.75	95,384.75	0.62	2,4
44,800.00	44,800.00	0.92	2,4
592.45	27,692.45	0.64	2,4
204.00	20,904.00	0.63	1,3,4
40,961.61	40,961.61	0.88	2,4
1,920.00	1,920.00	0.04	2,3,4

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

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### Helpful tips for OSUP-covered state agencies:

Selecting Correct Online Update Program to Correct/Certify QY Records (Cont.)

**Single reason code:**

**Reason Codes 1, 2, or 3 only:**

- Use Questionable Year Certification if no dockages/no leave without pay (LWOP), and full year of employment; Actual Earnings reported must be correct

**Reason Codes 4 only:**

- Use Questionable Year Certification only if employee had dockages/LWOP and the \$ amount of total dockages equals the difference between Actual Earnings and Full-time Earnings amounts reported; Actual Earnings must be correct.

Actual Earnings	Full-Time Earnings	Service Credit	Reason for Questioning Year
65,384.80	65,384.80	0.68	2,4
84,041.72	84,041.72	1.00	1
33,362.96	33,362.96	0.33	1,3,4
73,800.88	73,800.88	1.00	1
28,453.90	28,453.90	0.26	2,4
95,384.75	95,384.75	0.62	2,4
44,800.00	44,800.00	0.92	2,4
27,692.45	27,692.45	0.64	2,4
20,904.00	20,904.00	0.63	1,3,4
40,961.61	40,961.61	0.88	2,4
1,920.00	1,920.00	0.04	2,3,4

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

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### 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

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### 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.

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### Actuarial Cost/Charges for Prior Year Salary Corrections

If prior year correction increases earnings/contributions and service credit and/or final average comp:

- For fiscal years **three years old or less**:
  - employer will be charged member & employer contributions + interest at TRSL's assumed actuarial valuation rate.
- For fiscal years **more than three (3) years old**:
  - will result in actuarial purchase of service credit by the employer
  - \$150 fee required, increasing to \$200 on 1/1/2024
  - Separate Journal Entry invoice for actuarial charge

The three-year timeline for Prior Year Corrections:	
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

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### 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

JE Num	JE Date	Fiscal Year Corrected	SSN	Name
55118	07/14/2022	2021		
55567	08/22/2022	2022		
55321	08/22/2022	2022		
55364	08/23/2022	2022		
56554	09/19/2022	2021		
56635	09/21/2022	2022		
57105	10/20/2022	2023		
57881	12/09/2022	2022		
57882	12/09/2022	2022		
58432	01/20/2023	2021		

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**TRSL EMPLOYER MANUAL**  
September 2019

**INDEX 11.0: Retirement/DROP Processing**

**INDEX 17.0: Leave Information**

**Retirement Process / Issues**  
**Index 11.0:** Retirement/DROP processing &  
**Index 17.0:** Leave Information

Provides information related to the retirement process

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**When a TRSL member applies to retire/enter DROP**

TRSL members have two ways to apply to retire:

- Application for Service Retirement, ILSB, or DROP (Form 11), or
- Through Member Access

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**TRSL encourages members to:**

- Coordinate their retirement date with their employer
- Speak with their employer for questions regarding insurance benefits
- Work with their employer when requesting payment for annual leave payout

This differs from LASERS, as LASERS members are instructed to contact their agency's Human Resources Office to obtain a retirement application

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### Employer certifications: Retirement/DROP processing

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

Updates	Submit	Loc
Agency Certification (Form 11B)		
Annual Leave Update		
Contribution Correction		
Enrollments		
Full Time Only Corrections		
Forfeiture Certification and Update		
Home Address Update		
OBP Salary Entry (up to 25 employees only)		
Prior Year Salary Corrections		
Questionable Year Certification		
Retiree Voluntary Insurance Deduction		
Salary Contribution Entry (up to 25 employees only)		
Sick Leave Days Paid Update		
Sick Leave Add and/or Update		
Terminations		

- 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

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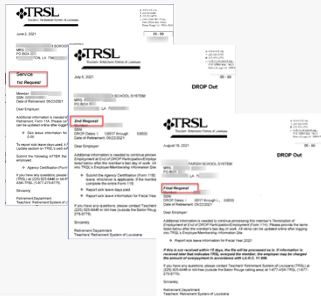
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### Request letters

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)

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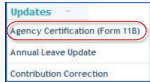
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### Agency Certification (Form 11B)

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)

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### 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

OSUP submits annual sick leave file

- May need to certify current fiscal year (if not closed) or other fiscal years where sick leave data was not reported

Updates Logout

Annual Leave Update

Sick Leave Days Paid Update

Sick Leave Add and/or Update

**Sick Leave Add and/or Update**

SSN: \_\_\_\_\_ Name: \_\_\_\_\_

Employer: SC 80

Instructions for using Sick Leave Add and/or Update:

- Click Add or Add to the first column to open the file for edit.
- Enter the appropriate file number.
- Click Update to save changes entered. It returns to the initial screen.
- Click Enter to receive data permanently.

NOTE: The verification of an employer's personal MDS number account must be completed by another authorized signer at the agency.

Fiscal Year	Months of Contract	Days Used	Personal Days Used	Summer Months' Allowance	Eligibility	OSUP	Contract
008 2009	12	14.00	0.00	0	Y		0080
008 2010	09	5.00	0.00	0	Y		0080
008 2011	09	4.50	0.00	0	Y		0080
008 2012	09	4.50	0.00	0	Y		0080
008 2013	09	4.50	0.00	0	Y		0080
008 2014	09	4.50	0.00	0	Y		0080
008 2015	09	5.00	0.00	0	Y		0080
008 2016	09	5.00	0.00	0	Y		0080
008 2017	09	6.00	0.00	0	Y		0080
008 2018	09	7.00	0.00	0	Y		0080
008 2019	09	12.00	0.00	0	Y		0080
008 2020	09	6.00	0.00	0	Y		0080
008 2021	09	22.00	0.00	0	Y		0080
008 2022	09	11.00	0.00	0	Y		0080
008 2023	09	5.00	0.00	0	Y		0080

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### 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**

SSN: \_\_\_\_\_ 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 116), 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, these 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 Enter button to delete the number of sick leave days paid.

Enter # Sick Ly days paid (Ex. 20), then click Add

Sick Leave Days Paid

Day(s)

ADD

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### EMIS sick/annual leave summary screen

Confirms leave data already updated by employer(s)

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/ILSB Summary/History

**Sick Leave**

Fiscal Year	Employer ID	Months of Contract	Days Used	Eligibility	Last Updated By	Transaction Date	Summer Months' Allowance	Summer Days Worked	Summer Payroll Effect
2014	00	12	1.00		EMPLOYER-FILE	07/10/2014			
2015	00	12	0.00			09/30/2017			
2016	00	12	0.00			01/15/2021			
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	5.50		EMPLOYER-FILE	07/21/2020			
2021	00	12	45.00		EMPLOYER-FILE	11/01/2021			
<i>Days used 07/01/1990 and forward.</i>									
<b>Total: 66.50</b>									

**Sick Leave Days Paid**

Days Paid	Employer ID	Last Updated By	Transaction Date
25.00			07/13/2021

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### Special cases

- **Sick Leave Not Accrued**
- WAE/temporary employment in which the member was eligible to retain TRSL membership but did not accrue sick leave
- Written notification required – TRSL will update in EMIS to denote no sick leave accrued for specified fiscal year(s)

- **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 Cancel	1996	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="Y"/>	
Add	1997		0.00	0.00	0			

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## Customized training available!

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

**Heather Landry**  
 Email: [heather.landry@trsl.org](mailto:heather.landry@trsl.org)  
 Phone: 225-925-7093 (o) or 225-361-3482(c)

**Sharon Lachney**  
 Email: [sharon.lachney@trsl.org](mailto:sharon.lachney@trsl.org)  
 Phone: 225-925-4097 (o) or 225-361-1482 (c)

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## 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

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**THANK YOU!**

**We're here for you.**

Local phone: 225-925-6446 | Toll free: 1-877-275-8775  
[www.trsl.org/employers](http://www.trsl.org/employers) [web.master@trsl.org](mailto:web.master@trsl.org)

 **TRSL**  
Teachers Retirement System of Louisiana

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