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This Employer Manual is a reference guide, designed to help you provide the information and certifications TRSL needs to establish and maintain accurate member records and allow for prompt, accurate benefit payments.

The Teachers' Retirement System of Louisiana (TRSL) relies on employers to timely and accurately report, certify, and update essential employee information needed to pay retirement benefits to eligible TRSL members. Late or inaccurate submission of this essential data may cause not only a delay in the member receiving benefit payments, but also an error in the computation of the member's benefit. Neither situation is in the best interest of our employers or members.

We urge you to become familiar with the information in this manual. Check here first when you have questions, but feel free to contact your [TRSL Assigned Liaison](#) if you need assistance.

### About TRSL

TRSL was established in August 1936 and oversees a public trust fund that provides retirement benefits to retired members and their beneficiaries. These benefits are guaranteed by the state constitution.

TRSL administers a defined benefit retirement plan under Internal Revenue Code (IRC) 401(a). Retirement laws pertaining to TRSL can be found under [Title 11 of the Louisiana Revised Statutes](#).

### Defined benefit formula

Eligible retirees receive a monthly lifetime benefit calculated using a formula set in state law. Benefits are not based on contributions the member makes to TRSL. The formula is based upon the member's years of service, final average salary, and a benefit accrual rate (i.e. benefit multiplier).

In short, retirement benefits are based upon a percentage of salary—the more years of service a member has, the higher the percentage of salary the member will receive at retirement, not to exceed 100%.

<b>BENEFIT FORMULA</b>	SERVICE CREDIT
	×
	FINAL AVERAGE COMPENSATION (FAC)
	×
	BENEFIT FACTOR

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### Plan membership

TRSL administers three retirement plans:

<b>REGULAR PLAN</b>	For teachers (includes personnel who are employed in state universities, community and technical colleges, and boards of higher education)
<b>PLAN A</b>	For school food service employees (closed plan - no new entrants)
<b>PLAN B</b>	For school food service employees (also participate in Social Security) <i>See Index 2 for list of parishes</i>

### Optional Retirement Plan (ORP)

In addition to the three retirement plans described above, TRSL serves as the plan administrator for the Optional Retirement Plan (ORP). This plan is a defined contribution plan under IRC 401(a), in which account holders direct their own investments through private carriers.

The ORP is available to academic and unclassified employees of Louisiana public universities, community colleges, and employees of the following boards:

- Board of Regents
- Board of Supervisors for the University of Louisiana System
- Board of Supervisors of Louisiana State University and Agricultural and Mechanical College
- Board of Supervisors of Southern University and Agricultural and Mechanical College
- Board of Supervisors of Community and Technical Colleges
- Any other constitutionally established board that manages institutions of higher education

### TRSL reporting agencies (employers)

As a defined benefit retirement plan, TRSL comprises multiple public sector employers, which include the following:

- School boards
- Colleges and universities
- Laboratory schools
- Charter schools (that elect to participate in TRSL)
- State agencies (that elect to retain membership in TRSL)

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### TRSL website

The TRSL [website](#) is designed to be easy to use for employers, members, and retirees. From the home page, visitors can easily jump to sections of interest to quickly find information.



### eNews communications

As a reporting employer, you are an important TRSL partner. Aside from the TRSL website, our primary method of keeping you informed is eNews, through which we email the quarterly employer newsletter and other important announcements.

All authorized contacts submitted by employers via Form 1 are automatically subscribed to eNews.

Depending on the email settings of your agency or personal email service, TRSL eNews broadcasts occasionally get blocked by SPAM filters. To prevent this, be sure to add [web.master@TRSL.org](mailto:web.master@TRSL.org) to your contact or address book or make sure the following domains are on your "safe senders" list.

- @TRSL.org
- @e2ma.net

**Please do not unsubscribe from this service, as you will risk not being notified of important announcements.**

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### The Key (employer newsletter)

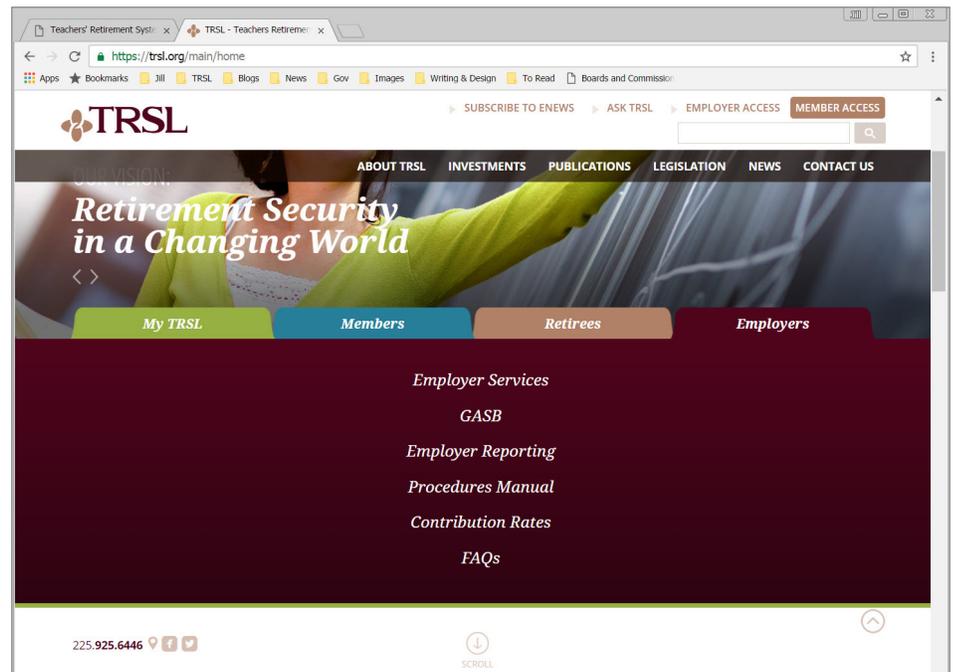
TRSL publishes an electronic newsletter for employers four times a year (February, May, August, and November). This newsletter contains helpful articles and tips on TRSL reporting duties. It is delivered via email through eNews and is available on the [TRSL website](#).



TRSL's employer bulletin

### Employers tab

Under the red Employers tab, you will find information about TRSL's Employer Services, GASB, Employer Reporting and Procedures Manual, and Contribution Rates.



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## Employer services and training

TRSL's Employer Services Department is a one-stop shop for TRSL's reporting employers. The department provides efficient and coordinated support for employers in the areas of accounting, retirement, auditing, training, and information technology.

### ***Employer training opportunities***

TRSL's [Employer Training](#) page has a list of all employer training sessions and workshops available throughout the year. There are also recorded webinars and presentations in PDF format.

### **Employer training/assistance (on-site training)**

Upon request, TRSL can provide a customized employer training for your agency. Any time your agency assigns a new Retirement Contact who does not have any prior TRSL reporting experience or needs specific topic training (including refresher training sessions), TRSL urges you to schedule training with our trainers in the Employer Services Department.

### **Employer procedures workshops**

Each year, around March, comprehensive group training is offered to TRSL-reporting agencies. These one-day workshops are typically conducted at TRSL. Registration is required for attendance.

### **Employer webinars (online training sessions)**

TRSL also offers 30-minute employer webinars that focus on a single topic. Registration is required. Previously recorded webinars and presentations are available in PDF format on the [Employer training](#) page of TRSL's website.



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### TRSL liaisons

Each reporting agency is assigned a TRSL Accountant and Retirement Analyst to act as liaisons for your TRSL business needs.

Your **Accountant** liaison can help you with any questions or issues concerning enrollment eligibility, contribution rates, ORP reports, and contribution exception reports and salary rejections. Your **Retirement Analyst** liaison provides assistance with service credit certifications, questionable years, sick leave certifications, and actuarial cost corrections.

Employers can [search for their assigned liaisons](#) from the Employer Services Section of the TRSL website. You can search by your four-digit employer number or employer name to find the name, phone number, and email address of your assigned liaisons.

#### TRSL Liaisons

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

**Contact your Accountant Liaison:** For help with Contributions Exception Reports, Salary Rejections 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.

### Other Employer Services staff

<b>Department Director</b>	<b>Ed Branagan</b>	(225) 925-4846
<b>Accountant Manager</b>	<b>Beth Fraser</b>	(225) 925-6462
<b>Retirement Benefits Manager</b>	<b>Jeff George</b>	(225) 925-1887
<b>Return-To-Work Specialist</b>	<b>Jessica Trosclair</b>	(225) 925-3663
<b>ORP Vendor Liaison</b>	<b>Jessica Trosclair</b>	(225) 925-3663
<b>Employer Training</b>	<b>Sharon Lachney</b>	(225) 925-4097
	<b>Heather Landry</b>	(225) 925-7093

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## **Additional resources**

### **Louisiana Administrative Code - Title 58 (Retirement)**

The Louisiana Administrative Code (LAC) is a state-certified publication that provides a set of rules which have been formally adopted or amended by Louisiana state agencies. Rules governing retirement can be found in Title 58 of the Administrative Code.

TRSL encourages all of its reporting agencies to become familiar with Title 58, which can be found by using the Search field on the [TRSL website](#) or on the [Louisiana Office of State Register](#) website.



The screenshot shows the TRSL website interface. At the top is the TRSL logo and a 'SUBSCRIBE' button. Below the logo is a navigation menu with 'HOME', 'ABOUT TRSL', and 'INVESTMENT'. The main content area is titled 'Administrative Code' and includes a sub-section 'Reports to the Legislature' with a link to 'Report pursuant to La. R.S. 49:968(K)'. Below this is another section titled 'Administrative Code' with a sub-section 'Title 58. Retirement' and 'Part III. Teachers' Retirement System of Louisiana'. A list of chapters is provided, including Chapter 1 (General Provisions), Chapter 2 (Earnable Compensation Accounts), Chapter 3 (Re-Employment of Retirees), Chapter 4 (Purchase of Service Credit), Chapter 5 (Deferred Retirement Option Plan (DROP)), Chapter 7 (Renunciation of Benefits), Chapter 9 (Computation of Final Average Compensation), Chapter 11 (Voluntary Deductions from Retiree Benefits Payroll), Chapter 13 (Cost-of-Living), Chapter 15 (Optional Retirement Plan (ORP)), and Chapter 17 (Defined Benefit Plan Internal Revenue Code Provisions).

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## Frequently asked questions

- 1. How do I find out what training opportunities are available for employers who report to TRSL?**
  - » From the TRSL [website](#), go to the red Employers tab.
  - » Select the [Employer Services](#) menu and the [Employer Training](#) submenu.
  - » The Employer Training page has a list of upcoming workshops and webinars and information on how to request customized on-site training for your agency.
- 2. How do I find out the contributions rates for the current year and prior years?**
  - » All contribution rates can be found under the [Employers](#) section of our [website](#).
  - » Contribution rates for all TRSL plans (Regular, Plan A, and Plan B) and ORP can be found on the [Contribution Rates](#) page.
- 3. Where can I find more information about GASB 67 & 68?**
  - » Governmental Accounting Standards Board (GASB) information is available under the [Employers](#) section of our [website](#).
  - » On the [GASB](#) webpage, you will find information about GASB 67 and 68, as well as employer resources and implementation guides.