Whenever a TRSL-covered employee retires or enters DROP (Deferred Retirement Option Plan), TRSL will request the applicable employer(s) certify specific information in a timely manner so that we are able to accurately calculate the retirement benefits and promptly begin paying those benefits to the retiree.

This index provides employer information and instructions if a TRSL-covered employee submits an application for retirement or DROP.

### Service/ILSB retirement

Each member who is eligible to retire and wishes to apply for Service retirement or Initial Lump Sum Benefit (ILSB) retirement must submit a completed Application for Service Retirement, ILSB, or DROP (Form 11) or apply online through Member Access no earlier than six months before the date of retirement. Both the member and employer should be certain that eligibility requirements have been or will be met by the anticipated retirement date prior to submitting an application for retirement or terminating employment.

Details on retirement eligibility, member application, and member documentation requirements are discussed in our TRSL Member Handbook: Regular Plan, Plan A, & Plan B. For members who are interested in the ILSB retirement, additional information can be found in our member brochure, Initial Lump Sum Benefit (ILSB).

Although the employee is not required to have employer personnel review or approve their retirement application form, TRSL strongly encourages members to provide their employer with sufficient advance notice to ensure a smooth retirement transition and to coordinate the date of retirement with the employer.

### Deferred Retirement Option Plan (DROP)

When a member participates in DROP, his employment continues. During the member's DROP participation period, neither employer or employee contributions are remitted to TRSL.

Details on DROP eligibility, how the program works, as well as member application & documentation requirements are discussed in our DROP Handbook: A guide to the Deferred Retirement Option Plan publication.

#### Entering DROP (DROP In)

Each member who is eligible and wishes to participate in DROP must submit a completed Application for Service Retirement, ILSB, or DROP (Form 11) or apply online through Member Access no earlier than six months before the DROP start date. Both the member and employer
should be certain that eligibility requirements have been or will be met by the anticipated DROP date prior to submitting an application for DROP and discontinuing employer/employee contributions.

Refer to Index 4.0 for information and instructions on reporting earnings and contributions for members entering DROP.

**General notes:**

- The member’s DROP participation period cannot exceed 36 consecutive months.
  - In order to participate for the maximum 36 month period, the member must enter the DROP program no later than 60 calendar days of his first eligibility.
  - If the member enters DROP after 60 calendar days of his first eligibility date, the maximum participation period is reduced by the number of days the member delays entering DROP.

- Once DROP participation has begun, a member cannot receive a refund of contributions.
- Participation in DROP will not affect seniority status or any other benefit provided as a condition of employment.
- Individuals may participate in DROP during periods of approved leave, including leave without pay.
- The DROP Participation period may not be changed except by termination of employment under the following circumstances:
  - **Voluntary termination** – Member opts out of DROP prior to fulfilling selected participation period by terminating employment.
  - **Involuntary termination** – Member is terminated by the employer prior to completing selected participation period and is not immediately re-employed by a TRSL employer.
  - Death of the participating member

- All purchases of service credit must be completed prior to participation in DROP.
  - No purchases will be permitted during DROP participation or period of additional employment.
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RELATED FORMS

Application for Service Retirement, ILSB, or DROP (Form 11)
Termination of Employment at End of DROP Participation/ Employment (Form 11H)

Changing employers during DROP

If a DROP participant terminates employment with your agency and does not complete a Form 11H, contact your assigned Retirement Analyst liaison to provide the member’s termination date.

If your agency hires a DROP participant who was previously employed by another TRSL reporting agency, process an online enrollment. Refer to Index 2.0 for online enrollment instructions.

Upon notification that a DROP participant has terminated employment or changed employers, TRSL will contact the appropriate employer(s) to verify the member does not have any break in service and is therefore eligible to continue his DROP participation.

Ending DROP Participation report

All employer personnel with authorized access to EMIS will have access to the Ending DROP Participation report, including those with Inquiry only access.

This report lists TRSL members from your agency whose DROP participation period ends in the month/year selected by the user. This report should be utilized by all reporting agencies’ payroll personnel to identify employees who will need to resume paying TRSL retirement contributions should the employee decide to continue working after the DROP participation ends.

How to retrieve your agency’s Ending DROP Participation Report

1. Log onto EMIS
2. Under Reports menu, select “Ending DROP Participation”
3. Under Query Record on the left hand side of screen, enter Month and Year
   EXAMPLE: For February 2018 data, enter “02” for the Month, and “2018” for the Year
4. Click “Select”

NOTE: A new screen will open with the report. You must disable pop-up blockers to view your agency’s Ending DROP Participation report.
How to use the Ending DROP Participation Report

1. Every month, create your agency’s report for employees who will be ending DROP within the next three months.

2. Review the DROP End Date for each member record on your report.

3. If the member works after his DROP End Date (even if for only one workday), your agency must resume withholding TRSL sheltered contributions on all salary earned after the DROP End Date. See Index 4.0 for information on how to report earnings and contributions for members working after DROP.

After DROP (DROP Out)

Members who retire (terminate employment) during or any time after the DROP participation period must submit a completed Termination of Employment at End of DROP Participation/Employment (Form 11H).

Members who elect to continue employment after DROP participation ends (with no break in service) will be automatically re-enrolled in TRSL on the day following the last day in DROP. The employer must resume withholding and remitting TRSL sheltered contributions on all salary earned after DROP. The employer will also be required to certify the member’s 1st year of employment after DROP.
Acknowledgement letters

Both the employer and the member will receive an acknowledgement letter within two weeks of receipt of a member’s completed and accepted retirement or DROP application (Form 11/Form 11H).

For the employer, this acknowledgement letter serves two purposes:

1. Provides notice to the agency of the employee’s pending retirement, and
2. Serves as a “preliminary” employer request letter for employer certifications that will be needed for TRSL to process and finalize the member’s service or ILSB retirement application.

**EXAMPLE:** Acknowledgement letter
Confirming receipt via EMIS

When TRSL acknowledges receipt of a member's completed Form 11 or 11H and the member is deemed tentatively eligible for retirement or DROP, the TRSL processing analyst will update the member’s status in EMIS (our employer access database) and indicate the selected date of retirement, which can be viewed on the Member Summary screen.

If the employer has not yet received a copy of the acknowledgement letter, employer personnel with authorized access can verify that TRSL has received the member’s application by viewing the employee’s TRSL membership status through EMIS.

- Log into EMIS.
- Select Member Summary under Members menu.
- See “Status Information” section for the member’s current TRSL Status and Status Date.
- Screen will display applicable membership status with corresponding Date of Retirement (DOR) if TRSL has a completed retirement application (Form 11 or 11H) on file.

<table>
<thead>
<tr>
<th>Membership status updates when retirement/DROP application received</th>
</tr>
</thead>
<tbody>
<tr>
<td>PEND RET</td>
</tr>
<tr>
<td>PEND ILSB</td>
</tr>
<tr>
<td>PEND DROP</td>
</tr>
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<td>ESTDRP RET</td>
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</table>
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RELATED FORMS

Application for Service Retirement, ILSB, or DROP (Form 11)
Termination of Employment at End of DROP Participation/ Employment (Form 11H)

FORM 11 - If terminating employment and retiring, member selects “Service” or “ILSB.” If entering DROP, member selects “DROP.”

FORM 11H - For members who retire (terminate employment) during or any time after DROP

EXAMPLE: PEND RET status
### CONTENTS

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  - Common agency certification issues
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### RELATED FORMS

- Application for Service Retirement, ILSB, or DROP (Form 11)
- Termination of Employment at End of DROP Participation/ Employment (Form 11H)

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**EXAMPLE: PEND ILSB status**

![Member Summary](example)

**EXAMPLE: PEND DROP status**

![App for file to enter DROP](example)

**EXAMPLE: PEND ESTDRP RET status (retiring after DROP)**

![App for file to retire after DROP](example)
Termination date vs. date of retirement

Members and employers frequently confuse the date of retirement as the termination date. These are two separate dates:

- The **TERMINATION DATE** is the member’s last day of work or last day of official leave. For members entering DROP, this is the day before DROP participation begins.
- The **DATE OF RETIREMENT** (or retirement date) is the day after the termination date or the date TRSL receives the member’s completed retirement application, Form 11 (whichever is later).

Employer request letters

As previously mentioned, certain types of information will be requested from employers each time a TRSL-covered employee submits an application for retirement or DROP. These information requests are referred to as Employer Request letters and will be mailed to the employer.

**NOTE: Agency authorized signers may not certify their own records.**

Each letter will identify the member (retirement/DROP applicant), selected date of retirement (or DROP begin date), and the information TRSL is requesting from the employer. The letter will have a stamp in the upper right portion of the letter indicating:

- **SERVICE** (for Service retirement) or
- **ILSB** (for ILSB retirement) or
- **DROP In** (entering DROP) or
- **DROP Out** (retiring after DROP)

The letter will also be stamped indicating 1st Request, 2nd Request or Final Request in the upper right portion.
Timeline

Employer request letters for any outstanding certifications or employer information needed will be sent using the following timeline:

1. **1st request** – sent on the member’s retirement date or DROP begin date.

   **TEACHERS' RETIREMENT SYSTEM OF LOUISIANA**
   
   **July 07, 2017**

   **MS. PAMELA**
   
   **POST OFFICE DRAWER**
   **CITY LA 78**

   **SSN:**
   **DAVIS**

   **Date of Retirement:** 07/07/2017

   Dear Employer:

2. **2nd request** – sent approximately 45 days after the 1st request letter if outstanding information/certification(s) is still needed.

   **August 24, 2017**

   **RETIREDbread SECTION**

   **CAMPUS:**

   **Final Request**

3. **Final request (warning letter)** – sent approximately 30 days after 2nd request letter if TRSL has not received previously requested information/certifications.

   **September 25, 2017**

   **RETIREDbread SECTION**

   **CAMPUS:**

   **Final Request**

   **NOTE:** Once a Final request is sent, the employer will have only **15 days** to submit the requested certifications. This 15-day deadline will be noted on the final request letter.
Fifteen (15) days after the final request (warning letter) is sent, TRSL will process the member’s application with the information on file. If TRSL receives additional information (employer certifications) after the member’s retirement benefit is finalized and that additional information results in an overpayment of benefits to the member, TRSL will adjust the member’s benefit and charge the employer for the amount of the overpayment, as per LSA R.S. 11:888.

**EXAMPLE:** Employer Request letter

---

**TEACHERS’ RETIREMENT SYSTEM OF LOUISIANA**

PO Box 94123 • Baton Rouge, Louisiana 70804-9123

Telephone: (225) 925-6446 • TDD: (225) 925-9653

http://www.trsl.org

July 07, 2017

[06-99]

Service

First Request

MS. PAMELA

COLLEGE (2)

POST OFFICE DRAWER

CITY: LA 70311

SSN:

Date of Retirement: 07/07/2017

Dear Employer:

Additional information is needed to continue processing this member’s Application for Service Retirement, Form 11A. Please forward the items marked [X] below at the appropriate times. If you have any questions, please contact Jonathan at (225) 925-8446 or 1-877-ASK-TRSL (1-877-726-7775), press 2,1, extension 1955.

[X] Sick Leave Information for **2017 & 2018**

To report sick leave days used, it is the employer’s responsibility to use the Employer Online Update section on TRSL’s web site and select “Sick Leave – Add” or “Sick Leave – Update/Delete”.

[ ] Report annual leave balance(s) using the Online Update section on TRSL’s web site. Select Annual Leave Balances, then Add. The applicable time periods will display based on the member’s status. Report the balance(s) in hours and before 300 hours are paid at retirement.

Submit the following forms after the Termination date or immediately if the member is no longer employed:

[X] Form 11B, Agency Certification, from July 1 through **TERM DATE**

[X] **SICK LEAVE DAYS PAID AT RETIREMENT, EVEN IF 0.00**
**Action to be taken**

Employers should respond to all request letters by providing the requested information in a timely manner.

1. **Certify sick leave days used** for the fiscal year(s) requested online through EMIS, TRSL’s secure employer database. (See Index 17.0 for instructions pertaining to certification of sick leave.)

2. **Complete an online Agency Certification (Form 11B)** after the member’s termination date and after all earnings and contributions have been reported to TRSL.

3. **Certify sick leave days paid** at retirement online through EMIS, even if the amount is 0. (See Index 17.0 for more details and instructions.)

4. **Certify annual leave balances** (if requested) online through EMIS. (See Index 17.0 for instructions on how to certify annual leave.)

5. Submit any other information that may be requested in the “Other” section of the request letter.
### Questionable years letters

The Questionable Years letter will list all of the member’s questionable years (see Index 6.0 for more information) that will need to be certified by the employer. The request letter will contain the heading SERVICE CREDIT CERTIFICATION and will be stamped “PENDING RETIREMENT,” “PENDING ILSB RETIREMENT,” or “PENDING DROP” if the employee has a completed retirement or DROP application on file at TRSL.

**EXAMPLE:** Questionable Years Request letter

---

**Table:** Questionable Years Request letter

<table>
<thead>
<tr>
<th>FISCAL YEAR ENDING</th>
<th>SERVICE CREDIT POSTED</th>
<th>REPORTED ACTUAL EARNINGS / FULL TIME EARNINGS</th>
<th>REASON FOR QUESTIONING YEAR</th>
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<tr>
<td>16-17</td>
<td>42,528.54</td>
<td>42,528.54</td>
<td></td>
</tr>
</tbody>
</table>

- See Index 6.0 for explanation of Reason Codes

Service credit is calculated based on the ratio of actual earnings over full-time earnings. If either of the reported earnings is incorrect, service credit is incorrect. Please verify the accuracy of the reported earnings and make all corrections/certifications online. This form should only be returned with corrections/certifications as you encounter online problems and it must be signed and dated by an authorized signer.

Use the “Full-time Only Corrections” feature to correct full-time earnings and “Prior Year Corrections” feature to correct actual earnings. If the service credit and earnings reported for the fiscal year are correct, use the “Questionable Years Certification” feature to certify the information. Note: Some salary corrections and/or increases in service credit may result in an actuarial cost. Complete service credit certifications within 60 days. After 60 days, TRSL will use the service credit as is or may adjust for reasonableness. To help you accurately and easily complete your online certifications, TRSL created a Questionable Year Process Chart which is located under Index 6.0 of the Employer Procedures Manual. This step-by-step chart guides employers through the online processes.

Employers must certify or correct the fiscal year(s) identified on the letter in order for the member to receive the correct amount of service credit and for TRSL to accurately calculate the member’s retirement benefit amount.
**Important terms/definitions**

- **Actual Earnings (AE)** – all of the member’s gross earnings for the fiscal year meeting the definition of earnable compensation in accordance with [LSA R.S. 11:701(10)](https://www.glossary.teri.org/etm/11-701-10). (See “Earnable compensation” section of [Index 4.0](#) for more information and instructions.)

- **Full-time Earnings (FTE)** – the compensation that would be payable if the employee worked full-time for the entire fiscal year plus any additional payments for tax supplements, bonuses, overtime, etc.

**Action to be taken**

Employers should respond to all request letters by certifying all questionable years in a timely manner.

1. TRSL recommends employers review the following EMIS screens (available under the Members menu) when attempting to certify/correct records marked as questionable years:

   - **Account History screen** – provides details of an employee’s TRSL account activity for all years of TRSL membership (except for current fiscal year activity).

   - **Annual Salary History screen** – allows employers to view a member’s monthly breakdown of salary and contributions for a specified prior fiscal year. **NOTE**: Monthly salary breakdown data is not available for any fiscal year before 1984.

2. Compare the earnings’ data reported to TRSL with your agency’s payroll reports.

3. **Certify all of the member’s questionable years** online through EMIS by using one of the following programs (available under the Updates menu):

   - **Full-Time Only Corrections** – if actual earnings reported are correct and full-time earnings or posted service credit is incorrect. See Index 6.0 for instructions.

   - **Questionable Year Certification** – if actual earnings, full-time earnings, and posted service credit (AE/FTE) are correct. See Index 6.0 for instructions.
10% or 15% cap letters

At retirement, TRSL must compute the member’s final average compensation (FAC) in order to calculate the retirement benefit. The FAC is the average of the member’s highest three or five years of salary consecutively earned, depending on when the employee first became a member of one of Louisiana’s four state public retirement systems: TRSL, State Employees (LASERS), School Employees (LSERS), or State Police.

State law places a 10% or 15% salary cap in each of the years used to determine a TRSL retiree’s or DROP participant's FAC.

- **10% cap**: Used for individuals who first joined one of the four state retirement systems prior to January 1, 2011.
- **15% cap**: Used for individuals who first joined one of the four state retirement systems on or after January 1, 2011.

**NOTE:** To test for a cap in the first year of the member’s FAC, a base year will be used which is 1.00 year of earnings preceding the first year of the FAC.

The salary cap will not apply to salary increases that result from legislative acts (state raises) or system-wide raises for cities, parishes, and colleges/universities.

The purpose of the cap letter is to provide the employer an opportunity to report any salary increases that are exempt from the 10% (or 15%) salary cap. Information provided on the cap letter will be used to calculate the employee’s FAC and, ultimately, the member’s retirement benefit.
EXAMPLE: 10% Cap Exemption Request letter

November 23, 2017

MRS. ELIZABETH STREET
POST OFFICE BOX 70301-5000
.CR

Dear Employer:

Please complete form below regarding salary increases exempt from 10% cap and return to TRSL. If this form is not received within 30 days of the date of this letter, we will assume there are no exemptions that apply and we will finalize the member's benefit accordingly. If you have any questions, please contact Teachers' Retirement System of Louisiana (TRSL) at (225) 525-9646.

Exemptions are increases NOT EXEMPT: merit increase, promotion, step increase, -siends, sabbatical savings, a to the group, local increases only given to a specific group.

Exemptions are increases EXEMPT:
- State legislative: Minimum Foundation Program (MFP) or R.S. 17:421.6 increases (exempt even if only given to a specific group).
- Local part-time increases (all employees of every group were given an increase - does not have to be the same amount) - see dates above.

Membl: MONA
SBN: 32
Comment: 2015

*** Please complete only if the increase meets the requirements to be exempt.***

**State Legislative/MFP/RS. 17:421.6 Increase for School Boards:**
- Fiscal Year
- Fiscal Year
- Fiscal Year
- Fiscal Year
- Fiscal Year

**State Legislative Increases for UNIVERSITIES:**
- Act 17 of 1996/1997
- Act 10 of 1999/2000
- Act 12 of 2001/2002
- Act 19 of 2007/2008

**Local Part-time Increases Given to Teachers (for School Boards):** (all certified and non-certified employees, teachers, administrators and support workers received an increase - does not have to be the same amount)
- Fiscal Year
- Fiscal Year
- Fiscal Year

Employers are responsible for the information being certified and will be held accountable if incorrect information results in an overpayment for the member per La R.S. 11:608.

Authorized Signature ____________________________
Title ____________________________
Date ____________________________
Employers should respond to all cap letters by providing the requested information within 30 days so that TRSL can compute the member’s retirement benefit accurately and timely.

1. For School Boards:
   a. List the MFP or State Legislative increases (if any) the employee received for the Fiscal Year(s) identified on the cap exemption request letter. If none, write “0” or “Zero” in the space(s) provided.
   b. List any local parish-wide increases the employee received for the Fiscal Year(s) identified on the cap exemption request letter.
      • The amount does not have to be the same increase, as long as all employees received an increase.
      
      EXAMPLE: For FY 2010, all certified personnel at “School Board A” received a $2000 sales tax supplement. All non-certified and support personnel received $1000 sales tax supplement. Even though certified and non-certified employees received different amounts, all employees received an increase due to the sales tax supplement (parish-wide increase).
      
      The employer should list the applicable amount ($2000 or $1000) in the Local Parish-wide Increase section of the cap exemption letter.

2. For Universities: Provide any state legislative increases the employee received (if any) for the Fiscal Year(s) identified in the Comments section of the cap exemption request letter. If none, write “0” or “Zero” in the space provided.

3. The completed form should be signed by your agency’s authorized signer, and include the signer’s position title and date signed.

4. The form can be mailed, faxed, or emailed to TRSL.

Questions about how to respond to TRSL request letters sent to your agency?

Contact your Assigned Retirement Analyst Liaison for assistance.
Agency Certification (Form 11B)

An agency certification will be requested for each employee who retires or enters DROP. This certification serves two purposes:

- Certifies the member's termination date
- Certifies the service credit for the current fiscal year in which the member is retiring or entering DROP

The employer should submit the agency certification after the member's termination date and after all final earnings are posted to the employee's Monthly Salary/Contributions screen in EMIS.

NOTE: If a member is retiring after DROP and has worked three or more years after his DROP participation ended (> 3.00 Years of DROP Regular service credit for benefit computation), employers should pay special attention to the Retiring After DROP section of the online agency certification form.

Service credit totals (including years of service after DROP) can be viewed on the Member Summary screen in EMIS.

Upon receipt of a completed agency certification, the TRSL processing analyst will also review the total actual earnings reported on the member's Monthly Salary/Contributions screen to compare it to the Full-time Earnings reported on the Agency Certification form in order to calculate the member's service credit for the current fiscal year.

TRSL will review for reasonableness, and if there are any discrepancies with the calculated service credit, the employer will be sent a Discrepancy letter.
The member’s service credit for the current fiscal year will be calculated as follows:

$$\frac{\text{Total actual earnings}}{\text{Full-time earnings}} = \text{Service credit for current fiscal year}$$

**Monthly Salary/Contributions Screen (EMIS)**

Salary and contributions from your agency’s monthly contributions reports will be posted to the individual member’s TRSL account (if the record is not rejected). To review the monthly breakdown of the current fiscal year’s salary and contributions reporting for a single employee, employer personnel with EMIS access can view the Monthly Salary/Contributions Screen.

- Log into EMIS
- Select “Monthly Salary/Contributions” under Members menu
- Enter System Code and employee’s Social Security number on the left side of the screen
- Click “Select”

This screen will provide a month-by-month breakdown, in fiscal year order (July through June), of an employee’s reported actual earnings, full-time earnings, and contributions for the **current fiscal year**.

The employer(s) can only post earnings and contributions up to one month beyond the employee’s termination date.
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RELATED FORMS

Application for Service Retirement, ILSB, or DROP (Form 11)
Termination of Employment at End of DROP Participation/ Employment (Form 11H)

<table>
<thead>
<tr>
<th>Month</th>
<th>Actual Earnings</th>
<th>Fulltime Earnings</th>
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</tbody>
</table>

Exp Column = Expected
Rec Column = Received
3 = sheltered contributions required
4 = last month sheltered contributions will be accepted for member who is retiring or entering DROP (optional)
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Frequently asked questions

**RELATED FORMS**

Application for Service Retirement, ILSB, or DROP (Form 11)
Termination of Employment at End of DROP Participation/ Employment (Form 11H)

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**Procedures for completing an online Agency Certification**

1. Review your agency’s payroll records to ensure all earnings and contributions have been paid out through the member’s termination date or DROP start date.

2. Review the employee’s Monthly Salary/Contributions screen in EMIS to ensure the actual earnings amount is correct. All earnings through the employee’s termination date must be reported to TRSL before completing the online Agency Certification.

   - If actual earnings are **not correct** and all final monthly salary/contribution reports have been submitted for the month of the employee’s retirement date, **process an online contribution correction.** See [Index 4.0](#) for instructions on how to process a contribution correction.

   - If actual earnings are **correct** or have been corrected via a contributions correction, **complete the Agency Certification.**

3. Complete the online Agency Certification process.
   a. Log onto EMIS.
   b. Under the *Updates* menu, select “Agency Certification.”
   c. Click “Continue” if all earnings and contributions have posted to the member’s TRSL account (Step #2 above).
   d. Enter member’s SSN on the left side of screen under Query Record.
   e. Click “Select.”
f. Current Year Information section:
   • Provide termination date – last day of work or official leave; if entering DROP, provide the day before DROP begins.
   • Provide Full-time Earnings amount – the amount the member would have earned had he worked full-time for the entire fiscal year. Include any extra pay such as tax supplements, bonuses, overtime, etc.
   • If applicable, provide amount of rollover earnings – employee’s salary reported in July but actually earned in June (prior fiscal year). See Index 4.0 for additional information on rollover earnings.
   • If the employee is a part-time employee, provide percent of effort. EXAMPLE: if member works 4 hours per day out of a 7-hour school day, % effort would be 57% (4/7).
   • Provide any applicable detailed comments in the Comment field (optional).

g. Retiring After DROP Section: If member is retiring after DROP participation and works more than two years after DROP, this section will appear on the online form for the employer contact to complete. The information provided in this section will be used to determine base year earnings to test for the 10% (or 15%) cap.
   • Provide *Actual Earnings for the member’s last full fiscal year in DROP.
   • Provide *Full-time Earnings amount for the member’s last full fiscal year in DROP.
   • Enter the Fiscal Year – the member’s last full fiscal year in DROP.
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*NOTE: Actual Earnings and Full-time Earnings will be the same unless the member was on leave without pay or had dockages during the year.

h. Check box near bottom of the form to certify all current year actual earnings and contributions through the employee’s termination date have been posted to the member’s TRSL account.

i. Click “Submit.”

j. The agency certification transaction occurs overnight. The information will post to TRSL on the next business day.

4. Print the completed online form for your records.

5. A member notation will be created confirming the Agency Certification was submitted. Select “Member Notations” under the Members menu to view the notation in EMIS.

<table>
<thead>
<tr>
<th>Members</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Member Summary</td>
<td></td>
</tr>
<tr>
<td>Account History</td>
<td></td>
</tr>
<tr>
<td><strong>Member Notations</strong></td>
<td></td>
</tr>
<tr>
<td>Monthly Salary/Contributions</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>To confirm online agency certification submitted by employer</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Member Notations</strong></td>
</tr>
<tr>
<td><strong>SSN:</strong> [Your Employee's SSN]</td>
</tr>
<tr>
<td><strong>Name:</strong> [Your Employee's Name]</td>
</tr>
<tr>
<td><strong>Initials:</strong> [Initials]</td>
</tr>
<tr>
<td><strong>Comment:</strong> [Agency Certification (Form 11B) submitted by Tammy]</td>
</tr>
<tr>
<td><strong>Date:</strong> 11/09/2017</td>
</tr>
<tr>
<td><strong>Comments:</strong> [Agency Certification (Form 11B) submitted by Tammy on 11/09/2017]</td>
</tr>
</tbody>
</table>
Agency Certification online form for members who have applied for Service, ILSB, or DROP-In (entering DROP). Also applies to members who participated in DROP and are retiring with 2.00 years or less after DROP service credit (DROP-Out).

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- Service/ILSB retirement
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### Related Forms
- Application for Service Retirement, ILSB, or DROP (Form 11)
- Termination of Employment at End of DROP Participation/Employment (Form 11H)
Agency Certification online form for members who are retiring with more than 2.00 years after DROP service credit (DROP-Out).

<table>
<thead>
<tr>
<th>Member Information</th>
<th>Social Security number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Member name</td>
<td></td>
</tr>
<tr>
<td>Employer</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date of termination</th>
<th>See Instructions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full-time earnings</td>
<td></td>
</tr>
<tr>
<td>Rollover earnings</td>
<td></td>
</tr>
</tbody>
</table>

Percent of effort (if part-time): percent of time part-time member works. For example, the member works 4 hours out of an 8-hour day, 5 days a week, the percent effort would be 50%.

**Provide earnings and Fiscal Year Information for the last full fiscal year member was in DROP**

<table>
<thead>
<tr>
<th>Fiscal year</th>
<th>Actual earnings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiscal year</td>
<td></td>
</tr>
</tbody>
</table>

Fiscal year - last fiscal year the member was in DROP and paid no retirement contributions due to DROP participation.

Actual earnings - earnings (including PIP earnings) the DROP participant earned during the last 13 months of DROP by fiscal year. This information is needed to test the 10% cap for members who worked at least 36 months after DROP.

Full-time earnings - earnings the DROP participant would have earned working the full year at 100% effort.
Common agency certification issues

Completion of the Agency Certification form is a critical part of the process for any TRSL member who is retiring or entering DROP. Employers often have questions or are unsure about what specific information is required to accurately complete the form.

Below are some of the most common issues:

“Current Year Information” section:

- **Date of termination provided is actually the retirement date.** These dates are never the same. See “Termination Date vs. Date of Retirement” section in this index for an explanation of what should be the termination date.

- **Full-time Earnings provided is the actual earnings or does not include additional pay.** Full-time earnings should be the amount of earnings the employee would have earned if he worked full-time for the entire fiscal year plus any additional pay.

“Retiring after DROP” section:

- **Actual Earnings and Full-time Earnings provided are for the incorrect fiscal year.** TRSL will not need earnings information for the fiscal year that the member exits DROP on the agency certification form, since this information will be appear on the account history or (if current year) on the monthly salary/contributions screen in EMIS.

Instead, provide the Actual Earnings and Full-time Earnings information for the last full fiscal year that the member was in DROP since that fiscal year is not listed anywhere on the member’s account history.
EXAMPLE: Member completes DROP on 05/23/2015 (during FY 2015), and retires after DROP on 05/27/2017.

TRSL will not need FY 2015 data listed on the agency certification, since the employer will provide online certification for the questionable year, which will appear on the member’s Account History screen in EMIS.

TRSL will need FY 2014 information (the fiscal year prior to FY 2015) to be provided on the “Retiring After DROP” portion of the agency certification form.

- Agency certification completed before all final earnings and contributions have been reported to TRSL.

Review the member’s Monthly Salary/Contributions screen to ensure all earnings are posted to the TRSL account before completing the online agency certification form.
Agency Certification Discrepancy Letter

The Agency Certification (Form 11B) Discrepancy letter informs the employer that the information previously submitted on the agency certification form and/or the current fiscal year earnings and contributions reported for the member has resulted in an unreasonable amount of service credit based on the member's termination date and months of contract at termination.

The employer must submit a new Agency Certification with corrected Full-time Earnings information or correct the employee's actual earnings with the "Contribution Correction" feature through EMIS. Refer to Index 4.0 for more information and procedures on online contribution corrections.

EXAMPLE: Agency Certification Discrepancy letter
Employer checklists

SERVICE/ILSB - Member submits Form 11

☐ Certify all of the member’s questionable years.
☐ Certify sick leave days used for all fiscal years of employment.
☐ Certify sick leave days paid at retirement, even if the amount is 10.
☐ Certify annual leave balances (only if applicable).

☐ Complete an Agency Certification after the member’s termination date and after all earnings and contributions have been reported to TRSL.
☐ Complete 10% (or 15%) Cap Exemption letter (if applicable). TRSL will send to the employer only if needed.

DROP IN (Entering DROP) - Member submits Form 11

☐ Certify all of the member’s questionable years.
☐ Certify sick leave days used for all previous fiscal years of employment.
☐ Certify sick leave days paid upon DROP participation (if applicable).
☐ Certify annual leave balances (only if applicable).

☐ Complete an Agency Certification after the member’s DROP beginning date and after all salary and contributions earned before DROP have been reported to TRSL.
☐ Complete 10% (or 15%) Cap Exemption letter (if applicable). TRSL will send to the employer only if needed.

DROP OUT (Retiring after DROP) - Member submits Form 11H

☐ Certify any years worked after DROP that have been identified as questionable. (Do not certify any fiscal years before DROP unless specifically requested from the TRSL processing analyst.)
☐ Certify sick leave days used for all fiscal years of employment (if not previously certified), including fiscal years during DROP.
☐ Certify sick leave days paid at retirement, even if the amount is 0 (if not previously certified).
☐ Certify annual leave balances (only if applicable).

☐ Complete an Agency Certification after the member’s termination date and (if member worked after DROP) after all current fiscal year earnings and contributions have been reported to TRSL.
☐ Complete 10% (or 15%) Cap Exemption letter (if applicable). TRSL will send to the employer only if needed.
Frequently asked questions

1. Our agency has received request letters for several different members, some stamped Service, ILSB, DROP In, and DROP Out. How do we prioritize which ones to work on first?

   » In addition to the type of retirement application, the letters should also be stamped as either 1st Request, 2nd Request, or Final Request. TRSL recommends any letters that are stamped Final Request to be worked first, since we will finalize the member’s benefits “as is” within 15 days if we do not receive a reply.

   » Occasionally, we may send you a letter stamped “URGENT/Borderline” if we are uncertain of the member’s retirement eligibility. These letters should be given the highest priority.

   » If none of the letters are stamped as a final request or Urgent/Borderline, we recommend you prioritize in the following order:

      » Disability (if applicable) – See Index 12.0 for more information
      » ILSB Retirement
      » Service Retirement
      » DROP Out
      » DROP In

2. If an employee is retiring immediately after his DROP participation ends, should he designate his last day in DROP as his retirement date?

   » No, if the member wants to take advantage of his maximum DROP participation time, he should designate the day after his DROP end date as the date of retirement.

3. My agency is not the member’s primary employer, and we received a request for an 11B. Is it necessary that we complete it?

   » Yes, it is important that TRSL receives an Agency Certification from all the member’s current employers (even secondary employers) to ensure that date of retirement and service credit are correct and to ensure that members are abiding by return-to-work laws.