



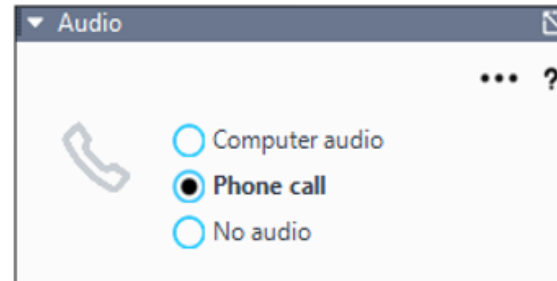
ANNUAL TRAINING



Higher Education

Wednesday, March 10, 2021

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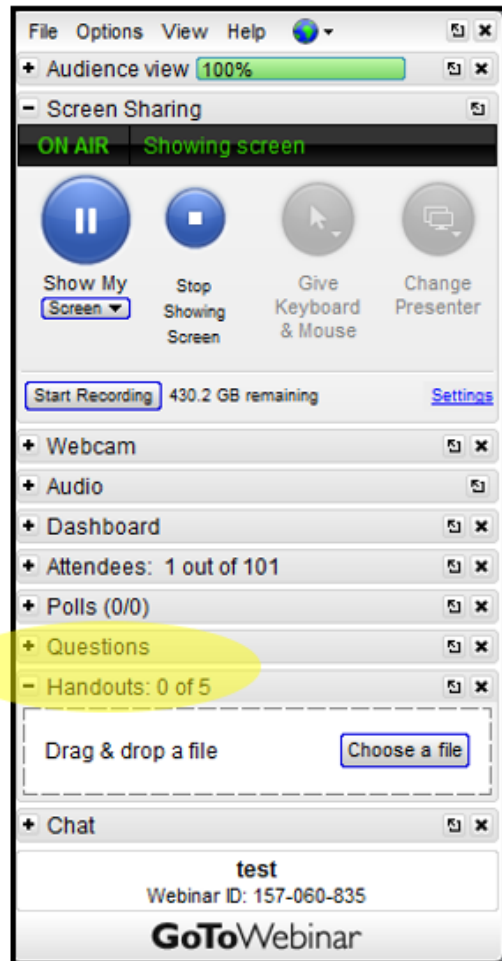


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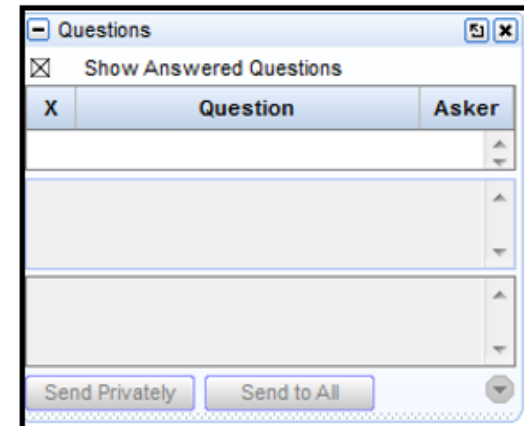
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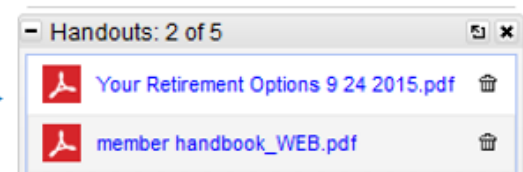
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Agenda

- ▶ TRSL Eligibility and Enrollments
- ▶ Optional Retirement Plan
- ▶ Monthly Contribution/Salary Reporting
- ▶ Service Credit Certifications/Corrections
- ▶ Retirement/DROP Processing
- ▶ Sick Leave
- ▶ Return to Work in TRSL-Covered Positions

Index 2.0: TRSL Membership

- ▶ Employer's Reference guide on TRSL membership eligibility and enrollments process



EMPLOYER MANUAL **INDEX 2.0**

INDEX 2.0: TRSL Membership

June 2018

CONTENTS

[Eligibility for TRSL membership](#)

[Plan types](#)

[Membership eligibility](#)

[Ineligible employees](#)

[Special conditions](#)

[Part-time, seasonal, or temporary employees](#)

[Visas](#)

[Employees who contribute to two different systems](#)

The information in this section is provided to help you determine an employee's eligibility for membership and the steps needed to enroll the eligible employee in TRSL.

State laws govern the rules of TRSL membership eligibility and enrollment. Some of them are referenced below:

- Definition of Teacher (eligible for membership) – [LSA R.S. 11:701\(33\)](#)
- Part-time Employee Membership Eligibility – [LSA R.S. 11:162](#)
- Enrollment Timeline (60 days) – [LSA R.S. 11:722](#)
- Retain Membership provision (at least 5 years eligibility service credit) – [LSA R.S. 11:723](#)
- TRSL Secondary Employer Criteria – [Louisiana Administrative Code](#) Title 58, Part III, §201.

TRSL Membership Eligibility

- ▶ Definition of “Teacher” – R.S. 11:701(33)
- ▶ Eligible Positions
 - ▶ All unclassified employees
 - ▶ Must work at least half of what the college or university considers full-time or more than 20 hours per week (employees who work 20 hours or less are considered part-time)
 - ▶ Higher education governing board employees
 - ▶ College/university employees
 - ▶ Lab school employees
 - ▶ Other than bus drivers and maintenance personnel
- ▶ Visa holders other than F-series or J-series visas
 - ▶ Exception: J-1 visa holders are TRSL eligible
- ▶ Position is not seasonal or temporary
 - ▶ **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

Special Conditions: Part-time, Seasonal, or Temporary

Generally, employees who are part-time, seasonal, or temporary are not eligible for membership

Exceptions that require mandatory enrollment & reporting:

- ▶ **Ten (10) year rule**
 - ▶ 10 or more years of eligibility service credit
 - ▶ Can work 20 hours or less per week
- ▶ **Five (5) year rule** {Effective 7/1/2003}
 - ▶ Five or more years of eligibility service credit
 - ▶ Applies to *Lab School Classroom Teachers only*
 - ▶ Can work 20 hours or less per week

Special Conditions: Primary vs. Secondary

- ▶ **Primary employment:** Member is employed on a full-time or part-time/seasonal/temporary basis with an agency as a **W-2** employee
 - ▶ If the member is part-time/seasonal/temporary they must meet the 10-year or 5-year eligibility requirement
- ▶ **Secondary employment:** Part-time/temporary/seasonal in a TRSL eligible position
 - ▶ Must have a current primary TRSL employer
 - ▶ Applies to both **W-2 earnings AND Form 1099 payments**
 - ▶ **If Paid by Form 1099:** Not reportable if individual contract is \$1,000 or less or if the cumulative amount of Form 1099 payments issued by a single employer does not exceed \$15,000 in a fiscal year
 - ▶ Service credit is not earned for Secondary employment
 - ▶ Can work 20 hours or less per week
 - ▶ Form 1099 payment exceptions **NOT** applicable for TRSL return-to-work (RTW) retirees

Adjuncts

- ▶ Must determine eligibility EACH semester
- ▶ Traditional Adjuncts
 - ▶ Teach scheduled number of credit hours each semester
- ▶ Need to be 50% of Full-time to be eligible (unless the employee has 10 years TRSL service credit for eligibility or meets Secondary employment criteria)

Eligibility for Adjuncts

- ▶ Fall & Spring Semesters: If 15 hours is Full-time
 - ▶ 9 hours/15 hours = 60% *ELIGIBLE* (Fall or Spring)
 - ▶ 6 hours/15 hours = 40% *NOT ELIGIBLE* (Fall or Spring)
 - ▶ Unless vested with 10-years of eligibility or Secondary employment
- ▶ Summer Semester: If 6 hours is Full-time
 - ▶ 3 hours/6 hours = 50% *ELIGIBLE* (Summer)
- ▶ If eligible Fall & Spring, then eligible for Summer

Check Employee's Status

- *Prior to enrollment*, use Member Summary screen to check employee's TRSL membership status

The screenshot shows the 'Member Summary' screen. A red oval highlights the 'Member Summary' title. A pink box contains two instructions: '1. Enter Employee SSN under Query Record' and '2. Click on Member Summary under Members Menu'. The 'Query Record' section has an SSN input field with the number '2' and 'Select' and 'Clear' buttons. The left sidebar lists navigation options under 'Searches' and 'Members'. The main content area displays personal information, status, and TRSL plan details.

Query Record

SSN: 2

Select Clear

Member Summary

Address Date: 08/11/2009
Address:

Birth Date: Age:

Status Information

Sys	Seq	Status	Code	Date	DROP Record
4		ACTIVE	(A)	08/25/2008	

TRSL Regular Plan Information

Date of Service Accrual: 08/25/2008
Switch-Over Date:
Social Security Eligibility Date:

Average Comp: \$1,649.94
Original Retirement Plan

Service Credit for Benefit Computation		Member Contributions	
Regular Service	10.93	Tax-Sheltered Regular Savings	14,524.25
		Regular Salary Report as of 10/2019	374.28
Estimate as of 06/30/2019	10.93	Total Contributions	14,898.53

Service credit for eligibility as of 06/30/2019: 10.93

Enrollments Process

- ▶ When entering the employee's SSN into EMIS, ensure the SSN entered matches the SSN on the employee's Social Security card.
- ▶ Enrollment deadlines from date of hire:
 - ▶ 60 days for active employees
 - ▶ 30 days for retirees

The screenshot displays the EMIS system interface. At the top is a navigation bar with links: Home, Members, Employers, Reports, Updates, Submit Files, and Logout. Below the navigation bar, on the left, is a 'Query Record' section with a label 'Welcome, Employer:', an 'SSN' input field, and 'Select' and 'Clear' buttons. A callout bubble points to the SSN field with the text: 'Always Double-Check: Compare SSN entered to the employee's SS card'. To the right of the 'Query Record' section is the 'Enrollments' section, which contains the following text: 'Enrollments allows employers and TRSL to enroll members in TRSL. After entering the member's SSN and clicking 'Select' the appropriate screen will display to allow the specific enrollment to be processed. The enrollment will be adding a member to TRSL, processing an enrollment for a member who already belongs to TRSL or processing a return-to-work enrollment for a member who has retired and returned to work.'

NOTE: Do NOT enroll an employee using an invalid “dummy” SSN

Enrollments Screen

- ▶ Example Entry Screen if the employee has never contributed to TRSL before
- ▶ NOTE: *If you enroll the member with any incorrect information, please contact your Accountant Liaison immediately to correct it before any further processing*
- ▶ *Do not enroll and term with the same date*

Enrollments

Instructions for Enrolling New Members:

1. Complete all required fields and click 'Submit'.
2. NOTE: F visas are not eligible for membership with TRSL. J-1 visas are eligible as of 08/15/2009.
3. The street address should be on one line. *However, if the entire address won't fit on one line because it contains an apartment, suite or building number, input the apartment, suite or building number on the Street Address line and the street address on the Address 2 line.*
4. Punctuation, such as a period, comma, or semi-colon, is not allowed.

Enter Enrollment Information Below

System:	4
Employer ID:	
Employer Type:	Primary
<small><i>Primary - Employed on full-time or part-time basis. If part-time, member works everyday at partial pay.</i></small>	
<small><i>Secondary - Part-Time/Temporary employment. Member works full-time with another TRSL employer and will receive zero service credit.</i></small>	
First Name:	
Middle Initial:	
Last Name:	
Suffix:	
Date of Birth (mm/dd/yyyy):	
Enrollment Date (mm/dd/yyyy):	
Contract Months:	9
Type:	Full Time
Gender:	Male
Address:	
City:	
State:	LA
Zip:	
Personal E-Mail Address (optional):	
Submit	

CAUTION: Double-check that SSN is correct!

Index 16.0: Optional Retirement Plan (ORP)

- Discusses the defined contribution plan available to academic and unclassified employees of Louisiana colleges, universities, and community colleges

**TRSL**

EMPLOYER MANUAL **INDEX 16.0**

INDEX 16.0: Optional Retirement Plan (ORP) *March 2018*

CONTENTS

- [Key features of the ORP](#)
- [ORP contributions](#)
- [ORP carriers](#)
- [Eligibility](#)
 - [ORP-eligible employers](#)
 - [Determining employee eligibility](#)
 - [ORP eligibility for non-higher education employees](#)
- [Timeframe for choosing to participate in ORP](#)
- [Transfer of funds from TRSL Regular to 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 while affording maximum portability.


Eligible employees make an **irrevocable** election to participate in ORP. ORP participants are not considered TRSL members.

Key features of the ORP:

- An ORP account is owned 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 designated ORP carrier in the investment option chosen by the participant.
- Participants are 100% vested from the date of ORP enrollment.

What is the Optional Retirement Plan?

- ▶ **ORP is a Defined Contribution (DC) Plan**
 - ▶ Established July 1, 1990
 - ▶ Provides retirement benefits to participants based on contributions and interest earned
 - ▶ 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



The graphic features the TRSL logo (Teachers' Retirement System of Louisiana) at the top right. Below it, a cluster of yellow pencils is shown with the letters 'ORP' in large, bold, white font. Underneath the pencils, the text 'Optional Retirement Plan' is written in white on a dark red background.

What is the ORP? ?

The ORP (Optional Retirement Plan) is a defined contribution plan, under Internal Revenue Code §401(a), in which account holders direct their own investments through private carriers.

Am I eligible?

Academic and unclassified employees of Louisiana colleges, universities, and community colleges can participate in the ORP. This retirement plan is also available to employees of any constitutionally established board that manages institutions of higher education.

How does it work?

- An ORP account is owned by the member, and there is no waiting period to join the plan. ORP members are 100% vested from the date of enrollment.
- Member and employer contributions are pooled and invested by the designated ORP carrier in the investment options chosen by the member.
- The performance of the member's investments determines the retirement benefit due. Projections of possible benefits are provided, but not guaranteed, by the ORP carriers.

Higher Education Employees Eligible for ORP

- ▶ New hires who are unclassified employees of colleges, universities, and community colleges and eligible for TRSL membership
- ▶ New hires who are unclassified employees and not eligible for TRSL membership because of part-time, seasonal, or temporary employment
- ▶ Current personnel who are unclassified employees enrolled in TRSL's Regular Plan and have less than five years of retirement service credit

IRREVOCABLE ELECTION: Includes elections made during part-time, seasonal, or temporary employment.

Are Employees of Technical Colleges Eligible for ORP?

- ▶ ORP is only available to academic and unclassified employees of higher education institutions (colleges, universities, and community colleges)
- ▶ ORP is not available to post-secondary/technical colleges unless the unclassified employee is already in ORP then they must remain in ORP
 - ▶ SOWELA Technical Community College
 - ▶ L.E. Fletcher Technical Community College
 - ▶ Northshore Technical Community College
 - ▶ Northwest LA Technical Community College
 - ▶ Central LA Technical Community College

When is Employee Eligible to Join ORP?

- ▶ Within 60 days of the initial hire date by an ORP-eligible employer; or
- ▶ Anytime after the 60-day window closes, but prior to vesting in TRSL's DB Plan with 5 years of service credit; or
- ▶ TRSL members who have more than five years of retirement service credit and have never had the opportunity to elect ORP can choose to join ORP when initially hired by an ORP-eligible employer. They must be within their first 60 days of new employment
 - ▶ *EXAMPLE: A TRSL regular member with 10 years of service credit with a K-12 employer changes jobs and is now, for the first time, working as an unclassified employee at a higher education institution*

Members who choose to participate in ORP after being in the TRSL Defined Benefit Plan (Regular Plan): At the member's request, only the member portion of retirement contributions will be transferred to the carrier if the member has been in TRSL more than 60 days.

Higher Ed ORP Contribution Components

- ▶ Employer contributions: The total contribution rate for all employers includes the following:
 - ▶ Transfer Amount:
 - ▶ The percentage amount actually transferred to each ORP participant's account; set by law or Board resolution.
 - ▶ The transfer rate minimum is 6.2%.
 - ▶ Shared UAL:
 - ▶ The percentage all employers pay toward the unfunded accrued liability (UAL) and retained by TRSL.

7.95%	*Employee Contributions
6.2%	Employer portion to be transferred
14.15%	Total transferred to ORP carrier account

** ORP participants contribute 8% of salary, less a 0.05% TRSL administrative fee. TRSL transfers 7.95% of the employee's contributions to their selected carrier.*

ORP Salary & Contribution Limits


- ▶ Contributions reported/transferred to the ORP carriers are limited to \$58,000 for calendar year 2021
- ▶ The limit includes both the employee and employer contribution amounts

Termination of ORP Participants

- ▶ You do not process an online termination in EMIS for an ORP participant
 - ▶ You must go into your agency's software and terminate 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 you for a termination date
 - ▶ TRSL will provide the confirmed termination date to the former employee's carrier

Index 4.0: Contribution Reporting & Corrections

- ▶ Provides information on salary and contribution reporting
- ▶ Includes instructions for identifying and correcting previously reported contributions for current year and prior years

**EMPLOYER MANUAL** **INDEX 4.0**

INDEX 4.0: Contribution Reporting & Corrections *December 2018*

CONTENTS

- [Contributions & reporting](#)
- [Contributions](#)
- [Earnable compensation](#)
- [Monthly salary & contribution reports](#)
- [Special cases](#)
- [Leave without pay](#)
- [Docked by substitute](#)
- [Extended sick leave](#)
- [Sabbatical leave](#)
- [100% accrual](#)
- [Part-time employees](#)
- [Workers' compensation](#)
- [DROP participation](#)
- [Furloughed employees](#)

Contributions and reporting

As a participating TRSL reporting agency, accurate 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:

- withhold employee and employer contributions on all TRSL-eligible earnable compensation
- prepare and submit accurate and timely contribution reports
- remit contributions promptly and review employer account activity to ensure accurate credits, payments, and adjustments for your agency's accounts
- identify and correct any previously reported contributions for current year and prior years requiring corrections
- process terminations for TRSL-covered employees who have resigned or are no longer eligible to contribute to TRSL

Employer Contribution Rates (FY 2021-22)

TRSL SUB-PLAN	EMPLOYEE NORMAL COST	EMPLOYER RATE			
		Normal Cost	Admin Expense Rate	Shared UAL	Total Employer Contribution
K-12 Regular*	8.0%				
Plan A	9.1%	3.3377%	0.38%	21.47%	25.2%
Plan B	5.0%				
Higher Ed Regular	8.0%	2.6210%	0.38%	21.47%	24.5%

**Includes university laboratory schools*

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

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

Earnable Compensation Includes the Following:

- ▶ Extra pay for after (and before) school daycare programs(?)
- ▶ Extra pay for collecting fees at ball games
- ▶ Cash housing allowances
- ▶ Overtime, bonuses, stipends, supplements, etc.
- ▶ Form 1099 payments if:
 - ▶ Employee is a TRSL retiree working in a TRSL-eligible position
 - ▶ Secondary employment for non-retirees:
 - ▶ W2 employee with another primary employer
 - ▶ Individual contracts over \$1,000
 - ▶ Cumulative amount of payments issued by a single employer exceeds \$15,000 in a fiscal year

This is **NOT** an inclusive list. Contact your Accountant Liaison for help.

Earnable Compensation Does Not Include the Following:

- ▶ Per diem
- ▶ Post allowance
- ▶ Payment in kind
- ▶ Hazardous duty pay
- ▶ Reimbursement of expenses due to employment
- ▶ Payment in lieu of unused sick or annual leave
- ▶ Lump sum payments for discontinuation of contractual services
- ▶ 1099 secondary employment payments for \$1,000 or less (single contract) of \$15,000 or less cumulative (for non-retirees only)

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)

Reporting Special Situations/Cases

▶ Workers' Compensation

- ▶ LSA R.S. 11:151— Prohibits the increase in salary when someone is receiving workers' compensation
 - ▶ Contributions should be unsheltered unless the member is using sick leave

▶ Assault Pay

- ▶ LSA R.S. 17:1201 — Prohibits the increase in salary when someone is on Assault Pay
 - ▶ Contributions should be sheltered since the member is using sick leave

▶ 100% Accrual

- ▶ Employer contributions must be paid
- ▶ No member contributions are due
 - ▶ TRSL notifies employer when to stop remitting member contributions
- ▶ Earnings should continue to be listed on the monthly contribution reports

Reporting Special Situations/Cases

▶ Furloughed Employees

- ▶ Have employee complete the *Option to Continue Contributions During Time of Furlough Without Pay* (Form FBR)
- ▶ Employee contributions are reported as sheltered

Notify your TRSL liaison team if your agency begins the furlough process

Identifying Errors:

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 Accountant or 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

Contribution Exceptions Report



- ▶ Identifies reporting and enrollment errors
- ▶ Should be reviewed, cleared, or reconciled each month
- ▶ Retrieve from the *Employer Contribution Charges* screen under the ***Employers*** menu in EMIS
 - ▶ Available for each applicable retirement plan (System 4,)
 - ▶ Cumulative report: Clicking the last month posted will pull all current contribution exceptions that need to be cleared

Retrieving the Contribution Exception Report

Employer Contribution Charges						
TRSL - REGULAR		Employer: C				
Fiscal Year: 2021		Show Rejections				
Month		Earnings	Sheltered	Unsheltered	Full-Time	Employer
JUL Error	Transmittal	1,503,638.79	117,799.72	842.92	1,504,442.20	
	Rejections	1,200.00	96.00	0.00	1,200.00	
	CCRs	-285.63	-22.85	0.00	3,463.75	
	Posted	1,502,153.16	117,680.87	842.92	1,506,705.95	387,555.52
AUG Error	Transmittal	18,582,658.88	1,475,377.63	8,438.83	18,582,658.88	
	Rejections	0.00	0.00	0.00	0.00	
	CCRs	-12,241.73	-979.31	0.00	121,963.27	
	Posted	18,570,417.15	1,474,398.32	8,438.83	18,704,622.15	4,791,167.62
SEP Error	Transmittal	18,413,023.67	1,458,735.86	11,081.27	18,413,023.67	
	Rejections	0.00	0.00	0.00	0.00	
	CCRs	1,953.50	156.26	0.00	177,935.88	
	Posted	18,414,977.17	1,458,892.12	11,081.27	18,590,959.55	4,751,064.11
OCT Error	Transmittal	18,441,238.97	1,455,184.86	16,888.29	18,441,238.97	
	Rejections	247.19	19.78	0.00	247.19	
	CCRs	0.00	0.00	0.00	197,430.54	
	Posted	18,440,991.78	1,455,165.08	16,888.29	18,638,422.32	4,757,775.88
NOV Error	Transmittal	18,529,070.48	1,462,115.12	17,129.56	18,529,070.48	
	Rejections	719.60	57.56	0.00	719.60	
	CCRs	2,914.79	233.18	0.00	2,914.79	
	Posted	18,531,265.67	1,462,290.74	17,129.56	18,531,265.67	4,781,066.54
TOTAL Report	Transmittal	75,469,630.79	5,969,213.19	54,380.87	75,470,434.20	
	Rejections	2,166.79	173.34	0.00	2,166.79	
	CCRs	-7,659.07	-612.72	0.00	503,708.23	
	Posted	75,459,804.93	5,968,427.13	54,380.87	75,971,975.64	19,468,629.67

- ▶ Review the Employer Contribution Charges screen in EMIS after posting your monthly salary/contributions report for the Regular Plan (System 4)
- ▶ Click on the last “**Error**” message on the screen

Contribution Exception Report

Date: 12/08/2020

Time: 4:39:22PM

Teachers' Retirement System of Louisiana - Regular Plan

Contribution Exception Report

For Fiscal Year 2020-2021

Page 1 of 8

By: Heather

Employer: C

Start Date	Term Date	Status	Status Date	Reporting Period	Contrib Type	Actual Earnings	Contrib	Full-Time Earnings	Exception Message
- NEAL									
08/10/2005		ACTIVE	08/10/2005	11/2020					Enrolled not reported.
- GREGORY R									
08/08/2018		ACTIVE	08/08/2018	11/2020					Enrolled not reported.
- BAUDEAN									
12/10/2019		ACTIVE	03/09/2018	11/2020					Enrolled not reported.
- VICTORIA K									
08/10/2015		ACTIVE	08/10/2015	11/2020					Enrolled not reported.
- MYERS									
10/30/2000		ACTIVE	01/14/2000	11/2020					Enrolled not reported.
- TABITHA C									
08/19/2019		ACTIVE	08/19/2019	11/2020					Enrolled not reported.
- WILL									
07/15/2019		ACTIVE	01/11/2019	11/2020					Enrolled not reported.
- JENNIFER A									
07/24/2013		ACTIVE	07/24/2013	11/2020					Enrolled not reported.
- FOSTER									
08/08/2016		ACTIVE	08/08/2016	11/2020					Enrolled not reported.
- JESSICA F									
07/01/2012		ACTIVE	08/06/2012	11/2020					Enrolled not reported.
- WILLIAMS									
09/15/2015		ACTIVE	09/15/2015	11/2020					Enrolled not reported.

Source: EMIS, ContributionException

Clearing Exceptions



A screenshot of a web application menu titled 'Updates'. The menu contains the following items: Agency Certification (Form 11B), 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, and Terminations. The items 'Contribution Correction', 'Enrollments', 'Prior Year Salary Correction', and 'Terminations' are each circled in red.

Updates
Agency Certification (Form 11B)
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

- ▶ Online updates in EMIS
 - ▶ *Enrollments*
 - ▶ *Terminations*
 - ▶ *Contribution Correction*
(current fiscal year only)
 - ▶ *Prior Year Salary Correction*
(previous fiscal year)
- ▶ Must have specific access rights designated on *Authorized Contacts* (Form 1)

Retrieving Salary Rejections

Employer Contribution Charges

TRSL - REGULAR		Employee				
Fiscal Year: 2021		Show Rejections				
Month		Earnings	Sheltered	Unsheltered	Full-Time	Employer
JUL	Report	Transmittal	1,508,969.46	118,528.17	2,189.18	1,508,969.46
		Rejections	6,945.96	555.68	0.00	6,945.96
		CCRs	-19,936.05	-1,594.86	0.00	-18,788.55
		Posted	1,482,087.45	116,377.63	2,189.18	1,483,234.95
AUG	Report	Transmittal	1,080,002.05	84,696.14	1,703.85	1,080,002.05
		Rejections	349.60	27.97	0.00	349.60
		CCRs	-1,020.00	-81.60	0.00	-1,020.00
		Posted	1,078,632.45	84,586.57	1,703.85	1,078,632.45
SEP	Report	Transmittal	1,330,708.10	104,520.09	1,936.40	1,330,708.10
		Rejections	2,841.43	227.31	0.00	2,841.43
		CCRs	1,864.29	149.14	0.00	6,838.11
		Posted	1,329,730.96	104,441.92	1,936.40	1,334,704.78

Salary Rejections

Month/Year	SSN	Actual Earnings	Sheltered Contributions	Unsheltered Contributions	FullTime Earnings	Error Message
07/2020		3,712.98	297.04	0.00	3,712.98	PERSON IN ESTIMATED STATUS
07/2020		3,232.98	258.64	0.00	3,232.98	PERSON IN ESTIMATED STATUS
	TOTAL:	6,945.96	555.68	0.00	6,945.96	
08/2020		349.60	27.97	0.00	349.60	PERSON IN ESTIMATED STATUS
	TOTAL:	349.60	27.97	0.00	349.60	
09/2020		1,020.00	81.60	0.00	1,020.00	DRP MEMBER
09/2020		1,821.43	145.71	0.00	1,821.43	PENDING RET/DROP/OPT5/DROP MBR
	TOTAL:	2,841.43	227.31	0.00	2,841.43	
10/2020		1,675.72	134.06	0.00	1,675.72	DRP MEMBER
	TOTAL:	1,675.72	134.06	0.00	1,675.72	
11/2020		1,821.42	145.72	0.00	1,821.42	DRP MEMBER
	TOTAL:	1,821.42	145.72	0.00	1,821.42	

- ▶ Review the Employer Contribution Charges screen in EMIS after posting your monthly salary/contributions report for the Regular Plan (System 4)
- ▶ Click on the “**Show Rejections**” button near top of the screen
 - ▶ Screen will update and display rejected records at bottom of the screen in calendar month order

Salary Rejections

Salary Rejections

Month/Year	SSN	Actual Earnings	Sheltered Contributions	Unsheltered Contributions	FullTime Earnings	Error Message
07/2020		3,712.98	297.04	0.00	3,712.98	PERSON IN ESTIMATED STATUS
07/2020		3,232.98	258.64	0.00	3,232.98	PERSON IN ESTIMATED STATUS
	TOTAL:	6,945.96	555.68	0.00	6,945.96	
08/2020		349.60	27.97	0.00	349.60	PERSON IN ESTIMATED STATUS
	TOTAL:	349.60	27.97	0.00	349.60	
09/2020		1,020.00	81.60	0.00	1,020.00	DRP MEMBER
09/2020		1,821.43	145.71	0.00	1,821.43	PENDING RET/DROP/OPT5/DROP MBR
	TOTAL:	2,841.43	227.31	0.00	2,841.43	
10/2020		1,675.72	134.06	0.00	1,675.72	DRP MEMBER
	TOTAL:	1,675.72	134.06	0.00	1,675.72	
11/2020		1,821.42	145.72	0.00	1,821.42	DRP MEMBER
	TOTAL:	1,821.42	145.72	0.00	1,821.42	

Reconciling Rejections

- ▶ Common rejection types:
 - ▶ ORP MEMBER
 - ▶ PENDING RET/DROP
 - ▶ ESTIMATED STATUS
 - ▶ CONTRIBUTION MUST BE 0
 - ▶ NEG MONEY AMOUNT DISALLOWED
 - ▶ EARNINGS > 99999.99 DISALLOWED

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

Contribution Correction (Online Corrections)

- ▶ Corrects salary reporting in the current fiscal year
- ▶ Adds, edits/changes, or deletes monthly salary postings reported

Contribution Correction

System: 4

Employer:

SSN:

Fiscal Year: 2021

Name:

Reporting Month/Year: 09/2020

Instructions for using Contribution Correction:

1. Click 'Edit' or 'Add' in the first column to open the line for editing.
2. Enter the actual earnings and full-time earnings and click 'Replace' if replacing data that has been posted for the month. If only actual earnings OR full-time earnings is changing, enter the same amount for the field not changing and enter the new amount for the field that is changing.
3. Enter the actual earnings and full-time earnings and click 'Add' or 'Add Zeros' if adding a posting for the month. Adding zeroes 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	7270.67	7270.67	581.65	30	Delete

Prior Year Salary Corrections (Online Corrections)

Prior Year Salary Corrections

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

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	10,861.02	1,348.88	16,861.02	.48	

Instructions for using Prior Year Salary Corrections:

1. Enter the actual earnings and full-time earnings and click "Submit" if replacing Sheltered data that has been posted for the year.
2. Click "Delete Posting" to delete the Sheltered posting for the year.
3. Click "Add Unsheltered" to open the Unsheltered line for editing. Enter the combined full-time earnings on the Sheltered line.
4. If you do not want to change posted Sheltered values when adding Unsheltered, leave the Sheltered actual earnings box empty.

Sheltered: Actual Earnings Full-Time Earnings Delete Posting ☐

☐ Add Unsheltered:

Instructions for using 100% Switch:

1. To execute a 100% contribution type switch from Sheltered to Unsheltered, click the "100% Switch" box only.

☐ 100% Switch

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:

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:

Submit

- ▶ 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

Terminations

- ▶ Enter a termination date for an employee who:
 - ▶ Resigns
 - ▶ Dies while active
 - ▶ Date of death should be termination date
 - ▶ Changes to a non-covered position at your agency *or*
 - ▶ Is approved for TRSL disability retirement
- ▶ Use MM/DD/YYYY format.
- ▶ Update within 30 days of the member's last day of work (or last day of official leave) or date of death.

Terminations

SSN: _____ Employer: 0097 TRSL
Name: _____

Procedures for using Terminations:

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

	System	Employment Date	Termination
Edit	4	12/17/2001	

Reminder–Do NOT enroll and term with the same date

Index 6.0: Service Credit Certifications/Corrections

- Provides instructions for identifying and correcting records requiring service credit certification

**TRSL**

EMPLOYER MANUAL **INDEX 6.0**

INDEX 6.0: Service Credit Certifications/Corrections *August 2018*

CONTENTS

- [Related terms & definitions](#)
- [What is service credit](#)
- [Service credit formula](#)
- [Impact of service credit](#)
- [Identifying records that require service credit certification](#)
- [What is a questionable year \(QY\)?](#)
- [Questionable Years Report](#)
- [Report options](#)
- [Sort selections](#)
- [How to retrieve your agency's QY report](#)
- [Requests for Certification of QYs](#)
- [QY letter](#)

The information presented in this index describes the following:

- What is service credit?
- How to identify records requiring service credit certification
- How to certify service credit/certify questionable years

Related terms and definitions

Employers should be familiar with the following terms and definitions as it relates to TRSL service credit:

- **Actual earnings:** All earnings paid to a member meeting the definition of earnable compensation in accordance with [LSA R.S. 11:701\(10\)](#). (See "Earnable compensation" section of [Index 4.0](#) for more information and instructions.)
- **Full-time earnings:** The compensation that would be payable if the employee worked full-time for the entire reporting period plus any extra earnings. For service credit certifications, the full-time earnings amount should be the compensation the member would have earned if he/she worked the entire fiscal year as a full-time employee in a TRSL-covered position plus extra earnings.
- **Part-time for the purpose of earning service credit for eligibility purposes:** Employees are considered part-time for the purpose of earning service credit for eligibility purposes if they are

Related 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
- ▶ **Service credit formula:**
 - ▶ $\text{Actual earnings} / \text{Full-time earnings} = \text{Service credit for benefit computation}$
 - ▶ $\text{Service credit for benefit computation} / \% \text{ effort} = \text{Service credit for eligibility}$
- ▶ **Percent (%) effort:**
 - ▶ $\# \text{ hours worked} / \# \text{ hours in a full workday}$
 - ▶ *EXAMPLE: Employee works 5 hours per day; normal full-time is 7 hours per day; $5/7 \text{ hours} = 71\% \text{ effort}$*

How to Certify Questionable Years



- ▶ Three online processes:
 - ▶ Full-Time Only Corrections
 - ▶ Questionable Year Certification
 - ▶ Prior Year Salary Corrections
- ▶ Must have access rights designated on *Authorized Contacts* (Form 1)

How to Certify Questionable Years (Online Processes)

- ▶ **Full-Time Only Correction**
 - ▶ 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 Correction**
 - ▶ Use when incorrect actual earnings reported
- ▶ Must have access rights designated on *Authorized Contacts* (Form 1)

Full-Time Only Corrections

Member Inquiry
Full-Time Only Corrections

SSN:
 Name:
 System: 4

Employer:
 Fiscal Year: 2005

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	33,829.01	2,706.33	33,829.01	1.00	

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 (i.e., PIP summer school, overtime, stipends, cash house allowances, coaching supplements, sales tax, bonuses and any other monies paid to a member over and above his or her base pay defined as earnable compensation by LSA-R.S. 11:701(10)). 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 update that fiscal year to 1.00.
- If the fiscal year has service credit of 1.00 and you enter the same full-time earnings that is already on the database, you will receive an error "New full-time is equal to reported. Enter a corrected full-time amount." This process will also mark the year with asteriks 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:

- ▶ Updates service credit
- ▶ Must provide correct Full-time Earnings amount
- ▶ Use Reason drop-down box *or* enter Comment

Reason:

Comment:

Official Leave (Other than Sabbatical)

Sabbatical at Reduced Pay

Extra Earnings

Workers' Compensation

Summer School Earnings

Full-Time Earnings Under/Over-stated

Full-Time not previously reported

1st Year of Employment

Last Year of Employment

1st Year of Employment After DROP

Part-time Employee

Substitute Earnings

EXAMPLE: Full-Time Only Correction

Full-Time Only Corrections

SSN: [REDACTED]		Employer: College/University Example				
Name: [REDACTED]		Fiscal Year: 20[REDACTED]				
System: 4						

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	14,243.00	1,139.44	14,243.00	0.45	QUESTIONABLE YEAR

Instructions for using Full-Time Only Corrections:

1. The information as reported to TRSL for the fiscal year is displayed above.
2. Full-time earnings is the compensation that would be payable if the employee worked full-time for the full normal working period. Full-time earnings equal an employee's full-time base pay (regardless of whether or not this amount is actually paid) plus any additional payments made to the employee (i.e., PIP summer school, overtime, stipends, cash house allowances, coaching supplements, sales tax, bonuses and any other monies paid to a member over and above his or her base pay defined as earnable compensation by LSA-R.S. 11:701(10)). 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.
3. If the fiscal year you are correcting has service credit LESS THAN 1.00 and the service credit should be 1.00, because the member's actual and full-time amounts are correct and are the same, you MUST enter the SAME full-time earnings, which will divide actual by full-time and update that fiscal year to 1.00.
4. If the fiscal year has service credit of 1.00 and you enter a full-time amount greater than the actual amount already on the database, you will receive an error "New full-time is equal to or greater than actual amount." If you enter a full-time amount less than the actual amount, you will receive an error "New full-time is less than actual amount." If you enter a full-time amount equal to the actual amount, this process will also mark the year with asteriks as CERTIFIED.
5. Select a reason for the correction.
6. A comment can be added for additional information. The reason is not chosen in which case the comment is required.
7. Click the 'Submit' button to submit the correction.
8. NOTE: The correction of an authorized signer's personal information must be submitted by another authorized signer at the agency.

Provide total salary amount employee would have made if worked entire year as a full-time employee + any additional pay (Overloads, add'l adjunct contracts, etc).

Full-Time Earnings:

Reason:

Comment:

Use Comment field whenever possible

Submit

Common Errors: Full-time Earnings

- ▶ Not including extra earnings (supplements, sales tax bonuses, stipends, 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)

Certifying Part-time Employment

- ▶ Typically requires a Full-Time Only Correction
- ▶ Applies to employees who work every day of a full normal week, but less than a full normal day
 - ▶ Example: Employee who works 6 hours per day every day of the work week, Full-time is 7 hours per day
 - ▶ Calculate Full-time Earnings amount – the annual salary amount if the employee worked entire year as a full-time employee, plus any extra earnings
 - ▶ Select “Part-time Employee” from *Reason* drop-down menu
 - ▶ Provide % effort or hours worked/hours full day in *Comment* field

EXAMPLE: Part-time Employment Certification

Full-Time Only Corrections

SSN:			Employer: 005			BD	
Name:			A			Fiscal Year: 201.	
System: 4							
Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment	
Sheltered	Primary	19,811.05	1,584.96	19,811.05	1.00	QUESTIONABLE YEAR REASON(S) - 4; P/T	

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 actually paid) plus any additional payments made to the employee (i.e., PIP summer school, overtime, stipends, cash house allowances, coaching supplements, sales tax, bonuses and any other monies paid to a member over and above or her base pay defined as earnable compensation by LSA-R.S. 11:701(10)). 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 update that fiscal year to 1.00.
- If the fiscal year has service credit of 1.00 and you enter the same full-time earnings that is already on the database, you will receive an error "New full-time is equal to reported. Enter a corrected full-time amount." This process will also mark the year with asterisks as CERTIFIED.
- Select a reason for the correction.
- A comment can be added for additional information needed to clarify the correction. The comment is required if the 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 submitted by an authorized signer at the agency.

Full-Time Earnings: 23036.10

Reason: Part-time Employee

Comment: 86%, 179/179 Days

Full-Time Earnings: 23036.10

Reason:

Comment:

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

Full-Time Earnings: 23036.10

Reason: Part-time Employee

Comment: 86%, 179/179 Days

06/30/2018	010 Primary	00:	BD	1,526.05	TSREG	**	0.84 REGULAR	19,811.05	23,036.10
PART-TIME EMPLOYEE 86% 179/179 DAYS									
01/23/2019	By: TRSL - Anthony Zeringue			1,526.05	TSREG		0.84 MA	19,075.04	22,762.88
176/179 DAYS									
01/18/2019	By: aster			1,526.05	TSREG		0.98 FT	19,075.04	19,511.04
QUESTIONABLE YEAR									

Common Errors: Part-time Employment Certification

- ▶ Selecting “Part-time Employee” for someone that 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
- ▶ Selecting “Part-time Employee” instead of “Substitute Earnings” if the member was a substitute and worked sporadically throughout the year—Lab Schools

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:	<div>Full-Time not previously reported</div> <div>1st Year of Employment After DROP</div> <div>1st Year of Employment</div> <div>Last Year of Employment</div> <div>Official Leave (Other than Sabbatical)</div> <div>Sabbatical at Reduced Pay</div> <div>Extra Earnings</div> <div>Workers' Compensation</div> <div>Summer School Earnings</div> <div>Full-Time Earnings Under/Over-stated</div> <div>Part-time Employee</div> <div>Substitute Earnings</div>
Comment:	<input type="text"/>

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*

Member Inquiry
Questionable Year Certification

SSN:		Employer:			
Name:		Fiscal Year: 2011			
System: 4					

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	90,079.50	0.00	92,778.36	0.97	

Instructions for using Questionable Year Certification:

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

Reason: -- Select a Reason --

Comment:

Certify

NOTE: 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.

EXAMPLE: Questionable Year Certification

- ▶ Record appears on the Questionable Years report
 - ▶ *EXAMPLE: New hire as of 08/14/1997, termed on 6/2005, need certification for 1st year of employment (FY 1998)*
 - ▶ Per employer's research, employee has worked the entire year and had no dockages or leave without pay (LWOP) during FY 1998, and Full-time earnings previously reported is correct.

Name	Sys	SSN	Fiscal Year	Status	Date of Employment	Date of Termination	Actual Earnings	Full-Time Earnings	Service Credit	Reason for Questioning Year
LISA F	4	15	1998	ACTIVE	08/14/1997	06/01/2005	21,479.04	21,479.04	1.00	2

EXAMPLE: Questionable Year Certification

Questionable Year Certification

SSN: [REDACTED]		Employer: BD				
Name: M		Fiscal Year: 20				
System: 4						
Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	21,479.04	1,718.29	21,479.04	1.00	QUESTIONABLE YEAR

Instructions for using Questionable Year Certification:

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

Reason: 1st year of employment
Comment:

Use Comment field
when needed

Certify

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
- ▶ \$150 fee if correction increases earnings/contributions and service credit or average comp for fiscal years more than three (3) years old; *fee will be requested if required*

Prior Year Salary Corrections

SSN: 		Employer ID: 3C BD	
Name: 		Fiscal Year: 2017	
System: 4			

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	11,878.92	950.32	12,098.12	0.32	QUESTIONABLE YEAR

Instructions for using Prior Year Salary Corrections:

1. Enter the actual earnings and full-time earnings and click "Submit" if replacing Sheltered data that has been posted for the year.
2. Click "Delete Posting" to delete the Sheltered posting for the year.
3. Click "Add Unsheltered" to open the Unsheltered line for editing. Enter the combined full-time earnings on the Sheltered line.
4. If you do not want to change posted Sheltered values when adding Unsheltered, leave the Sheltered actual earnings box empty.

Sheltered:

☐ Add Unsheltered:

Actual Earnings

Full-Time Earnings

Delete Posting ☐

Instructions for using 100% Switch:

1. To execute a 100% contribution type switch from Sheltered to Unsheltered, click the "100% Switch" box only.

☐ 100% Switch

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:

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:

Submit

EXAMPLE: Prior Year Salary Correction

Prior Year Salary Corrections

SSN: [REDACTED]		Employer ID: 5C BD	
Name: [REDACTED]		Fiscal Year: 2017	
System: 4			

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	11,878.92	950.32	12,098.12	0.32	QUESTIONABLE YEAR

Instructions for using Prior Year Salary Corrections:

1. Enter the actual earnings and full-time earnings and click "Submit" if replacing Sheltered
2. Click "Cancel" if you are not ready to submit the correction.
3. Click "Edit" if you need to make changes to the correction.
4. If you are adding Unsheltered earnings, leave the Sheltered actual earnings box empty.

Agency entered correct Actual Earnings (fiscal year total)

Sheltered:

☐ Add Unsheltered:

Agency provided correct Full-time Earnings (amount if employee worked entire fiscal year as a full-time employee + any extra pays)

Full-Time Earnings

Delete Posting ☐

EXAMPLE: Prior Year Salary Correction

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

The screenshot displays a salary correction form with two main sections: 'Salary Correction Comment' and 'Salary Correction Full-Time'. Each section includes instructions and input fields for 'Reason' and 'Comment'. Annotations with arrows point to the 'Reason' drop-down menus in both sections, with the text 'Use Comment field or Reason drop-down menu'. A 'Submit' button is located between the two sections. The 'Salary Correction Comment' section shows a 'Reason' of 'Nov sales tax not reported' and a 'Comment' field. The 'Salary Correction Full-Time' section shows a 'Reason' of 'Worked 9/21/2016-1/2/2017; 9 Mon EE' and a 'Comment' field. Below the form, two expanded views of the 'Reason' drop-down menu are shown. The first expanded view for the 'Salary Correction Comment' section lists: 'Earnings reported in July but earned in June', 'Overstated Salaries/Contributions', 'Understated Salaries/Contributions', 'Audit Compliance', 'Date of Retirement Changed', and 'Sheltered/Unsheltered switch'. The second expanded view for the 'Salary Correction Full-Time' section lists: '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', and 'Substitute Earnings'.

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: Nov sales tax not reported

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: Worked 9/21/2016-1/2/2017; 9 Mon EE

Submit

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

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

EXAMPLE: Prior Year Salary Correction

Prior Year Salary Corrections

SSN: 		Employer ID: BD	
Name: R		Fiscal Year: 2017	
System: 4			

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	11,878.92	950.32	12,098.12	0.32	QUESTIONABLE YEAR

Instructions for using Prior Year Salary Corrections:

1. Enter the actual earnings and full-time earnings and click "Submit" if replacing Sheltered data that has been posted for the year.
2. Click "Delete Posting" to delete the Sheltered posting for the year.
3. Click "Add Unsheltered" to open the Unsheltered line for editing. Enter the combined full-time earnings on the Sheltered line.
4. If you do not want to change posted Sheltered values when adding Unsheltered, leave the Sheltered actual earnings box empty.

Sheltered:

Actual Earnings

Full-Time Earnings

Delete Posting
☐

☐ Add Unsheltered:

Instructions for using 100% Switch:

1. To execute a 100% contribution type switch from Sheltered to Unsheltered, click the "100% Switch" box only.

☐ 100% Switch

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: Nov sales tax not reported

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: Worked 9/21/2016-1/2/2017; 9 Mon EE x

Submit

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: Earnings reported in July but earned in June ▼

Comment:

June Enrollments – No Earnings Posted; Prior Year Salary Correction Needed

- ▶ **Step 1: Contribution Correction** update (if current fiscal year) or *Prior Year Salary Correction* (if prior fiscal year) to delete \$ earned in June, paid in July from fiscal year following enrollment
- ▶ **Step 2: Prior Year Salary Correction** to add rollover amount deleted 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



Teachers' Retirement System of Louisiana

August 8, 2019

03 - 6
Empr#0176

NORTHSHORE TECHNICAL COMMUNITY COLLEGE
65556 CENTERPOINT BOULEVARD
LACOMBE, LA 70445-0000

Re:
SSN: _____

Dear Employer:

Additional information is required in order to continue processing the above member's file. Please return this letter to TRSL with the information requested below along with your signature and date:

Please submit Prior Year Correction of earnings and contributions for FY 2019. Enrollment date was 06/17/2019 but no earnings were posted for the period worked from enrollment date to 06/30/2019. No Service Credit will be applied to Fiscal Year until correction has been submitted. If enrollment date is wrong, please provide TRSL with correct Enrollment Date on this form and returned to TRSL for correction.

Correct Enrollment Date if Applicable: _____

Signature _____ Date _____

If you have any questions, please contact Anthony Zeringue at (225) 925-6407.

Sincerely,

Employer Services Department
Teachers' Retirement System of Louisiana

Toll free (outside the Baton Rouge area): 1.877.ASK.TRSL (1.877.275.8775)
Teachers' Retirement System of Louisiana is an equal opportunity employer and complies with Americans with Disabilities Act.

Service Credit for Traditional Adjunct Instructors


- ▶ EXAMPLE (adjunct instructor with 10 or more years of TRSL service for eligibility):
- ▶ An adjunct instructor works:
 - ▶ Fall semester – 3 contract hours
 - ▶ $3 \text{ hours} / 15 \text{ hours} = 0.20 \text{ effort}$
 - ▶ $0.50 \text{ service credit} \times 0.20 \text{ effort} = 0.10$ **service credit for benefit computation**
 - ▶ $0.10 \text{ part-time service credit} / 0.20 \text{ effort} = 0.50$ **service credit for eligibility purposes**
 - ▶ Spring semester – 9 contract hours
 - ▶ $9 \text{ hours} / 15 \text{ hours} = 0.60 \text{ effort}$
 - ▶ $0.50 \text{ service credit} \times 0.60 \text{ effort} = 0.30$ **service credit for benefit computation**
 - ▶ $0.30 \text{ part-time service credit} / 0.60 \text{ effort} = 0.50$ **service credit for eligibility purposes**
 - ▶ Total **service credit for benefit computation** for the year = 0.40
 - ▶ Fall semester (0.10) + Spring semester (0.30)
 - ▶ Total **service credit for eligibility purposes** for the year = 1.00
 - ▶ Fall semester (0.50) + Spring semester (0.50)

A typical full-time standard is 15 hours per semester. Each Fall and Spring semester is ½ fiscal year.

- **Fall semester equals 0.50 service credit;**
- **Spring semester equals 0.50 service credit.**

Certifying Traditional Adjunct Employment

- ▶ Adjunct employees employed by credit hour contracts
- ▶ Use TRSL's Adjunct Certification letter
- ▶ Ensure eligibility each semester before certifying
- ▶ Assigned Retirement Analyst Liaison will provide instructions to update online in EMIS.



TRSL
Teachers' Retirement System of Louisiana

o www.trsl.org
t 225.925.6446
f 225.925.4779
e web.master@trsl.org
Post Office Box 94123
Baton Rouge LA 70804-9123

03-6

ER #00

SERVICE CREDIT CERTIFICATION – ADJUNCT

UNIVERSITY

UNIVERSITY AVENUE
LA 7120

Re:
SSN:


The fiscal year listed below is being questioned for possible adjunct earnings. Please certify the following information:

Fiscal Year:	Number of Credit Hours or Classes taught per semester	Number of Credit Hours or Classes considered Full-Time	Actual Earnings for each Semester	Did member work the entire semester? (circle one)	If No, indicate Amount member would have earned if worked entire semester	Explanation for other earnings (i.e. additional compensation, overloads, grants, etc)
July/Aug Summer Semester			\$	Yes / No	\$	
Fall Semester			\$	Yes / No	\$	
Spring Semester			\$	Yes / No	\$	
June Summer Semester			\$	Yes / No	\$	

Please verify the membership eligibility before certifying anyone working less than 20 hours per week or less than 50% of what is considered full-time. Please see Index 2.0 of the Employer Procedures Manual located on the TRSL website (http://www.trsl.org/main/employers/procedures_manual). If you determine the member is not eligible, please submit a Prior Year Correction to remove any ineligible earnings. If member was contracted to work more than 20 hours per week or at 50%, but worked less due to class cancellation due to lack of enrollment or other reason; please document in comments below or contact your agency's **assigned TRSL Retirement Liaison** for assistance.

TRSL Adjunct Certification Letter (For Traditional Adjuncts Only)

- ▶ Adjunct certification letter



Teachers' Retirement System of Louisiana

www.trsl.org
 ☎ 225.925.6446
 # 225.925.4779
 webmaster@trsl.org
 Post Office Box 94123
 Baton Rouge LA 70804-9123

03-6

SERVICE CREDIT CERTIFICATION – ADJUNCT

June 13, 2017

UNIVERSITY
MS.

AVENUE
209-0000

EMPR #00

Re: Laura

SSN: 99

The following years are questionable and contain possible adjunct earnings. Please certify the following information:

Fiscal Year:	Number of Hours or Classes actually taught per semester	Number of Hours or Classes considered Full-Time	Actual Earnings for each Semester	Did member work the entire semester? (circle one)	If No, indicate Amount member would have earned if worked entire semester	Explanation for other earnings (i.e. additional compensation, overloads, grants, hourly wages etc)
<u>2014</u>						
Fall Semester	<u>6 hrs</u>	<u>15</u>	<u>\$ 3,600-</u>	<u>Yes</u> / No	<u>\$ -</u>	<u>-</u>
Spring Semester	<u>6 hrs</u>	<u>15</u>	<u>\$ 3,600-</u>	<u>Yes</u> / No	<u>\$ -</u>	<u>=</u>
Summer Semester	<u>6 hrs</u>	<u>6</u>	<u>\$ 5,800-</u>	<u>Yes</u> / No	<u>\$ -</u>	<u>-</u>

June / August

06/30/2014	013 Primary	0099 UNIV I	1,040.00	TSREG **	0.11 REGULAR
<div style="border: 2px solid red; display: inline-block; padding: 2px 10px;">fall 6/15, spring 6/15 + summer</div>					
02/27/2018	By		1,040.00	TSREG	0.07 FT
QUESTIONABLE YEAR					

ions within 60 days. After 60 days, TRSL will use the reasonableness. To return by fax, send to 225 925-6366.

06-15-2017
 Date

- ▶ Information updated online in EMIS

Calculating Percent Effort for Traditional Adjunct Employment

- ▶ % effort guide
- ▶ EXAMPLE: If 15 credit hours is Full-time for Fall/Spring

# classes	# semester hours	Semester hours/full-time	% effort
1 class	3 hours	3/15	20%
2 classes	6 hours	6/15	40%
3 classes	9 hours	9/15	60%
4 classes	12 hours	12/15	80%
5 classes	15 hours	15/15	100%

Certifying Hourly Adjuncts in EMIS

- ▶ Ensure eligibility before certifying
 - ▶ Calculate Full-time Earnings amount
 - ▶ Hourly rate x total hours of contract for a year
 - ▶ 9 months: 1,440 hours x hourly rate
 - ▶ 12 months: 2,080 hours x hourly rate
 - ▶ Skip Reason field
 - ▶ Enter Comment only: Hourly employee @ XX/hr, sched to work at least XX hours per week.
 - ▶ Document employees contracted to work more than 20 hours per week or at 50%, but worked less due to class cancellation from lack of enrollment or other reason.

Full-time Only Corrections program

Full-Time Earnings: Enter Full-time Amount

Reason: SKIP the Reason field!

Comment: Enter Comment

EXAMPLE: Hourly Adjunct Certification

- ▶ Employee worked as an hourly adjunct at \$20 per hour, for the academic year (9 month contract)
 - ▶ \$20/hr. x 1,440 hours = \$28,800 Full-time earnings
 - ▶ Comment entered to provide hourly rate and scheduled hours per week

06/30/2016	005 Primary	02	TECH	432.60	TSREG	**	0.19 REGULAR	5,407.50	28,800.00
WORKED AS NEEDED AT \$20 PER HOUR. SCHED 28 HOURS/WEEK									
10/26/2017	By: E	ewis		432.60	TSREG		0.16 FT	5,407.50	21,200.00
QUESTIONABLE YEAR									

Defer Pay/Rollover Earnings

- ▶ Agencies should report earnings as earned, not as paid
 - ▶ Example: 9 month faculty paid over 12 months on a September to August pay cycle
 - ▶ 1st paycheck for new academic year is September, last paycheck issued in August
 - ▶ Agency can report paychecks issued during the summer (June, July, & August) for work completed by the end of the academic year with the June monthly salary/contributions file
- ▶ If end of fiscal year earnings are reported to TRSL in July and/or August, agencies should move those earnings to the correct fiscal year

How to Read a Member's Account History

- ▶ “Gray area” is the current data; “Tan area” is the correction history information
- ▶ Account History Screen will indicate:
 - ▶ Outstanding questionable years (still need to be certified)
 - ▶ Previous certifications (correction history)
 - ▶ Data certified as is (no certification needed)

Account History


Process ID Legend

System: 4 SSN: [REDACTED] Status: ACTIVE (A)

Name: [REDACTED] N MS Status Date: 08/05/2020

Eff Date	Seq	Emp Ind	Source	Contribution Amount	Type	Cert Ind	Service Credit for Benefit Computation Amount	Service Type	Actual Earnings	Full Time Earnings	Service Credit for Eligibility	
06/30/2012	001	Primary	000	472.39	TSREG	XX	0.16	REGULAR	5,904.92	37,961.00	0.16	
1st Year of Employment 28/180 days												
Certification reason/comment												
02/15/2013	By: Donna						0.12	FT	Correction History		5,904.92	0.12
QUESTIONABLE YEAR												

Index 11.0: Retirement/DROP Processing

	EMPLOYER MANUAL <small>INDEX 11.0</small>
INDEX 11.0: Retirement/DROP Processing <small>Rev. 12/17</small>	
CONTENTS	
Service/ILSB retirement	
Deferred Retirement Option Plan (DROP)	
Entering DROP (DROP In)	
Changing employers during DROP	
Ending DROP	
Participation Report After DROP (DROP Out)	
Acknowledgement letters	
Confirming receipt via EMIS	
Employer request letters	
Questionable years letters	
10% or 15% cap letters	
Agency Certification (Form 11B)	
Common agency certification issues	
Agency certification discrepancy letter	
Employer checklists	
Frequently asked questions	

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)

- Provides information and instructions for employer certifications needed when a member applies for retirement or enters DROP

Employer Certifications for Retirement/DROP Processing

- ▶ The following data is needed for each TRSL-covered employee who applies for retirement or DROP:
 - ▶ Certify all questionable years
 - ▶ Certify sick leave days used for all fiscal years of employment
 - ▶ Certify 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*)

Updates	Submit Files	Log
Agency Certification (Form 11B)		
Annual Leave Update		
Contribution Correction		
Enrollments		
Full-Time Only Corrections		
Furlough Certification and Update		
Home Address Update		
ORP 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		

Must have access rights designated on Form 1

Index 17.0: Leave Information

- Provides employer information and instructions for certifying a TRSL-covered employee's sick leave

**TRSL**

EMPLOYER MANUAL **INDEX 17.0**

INDEX 17.0: Leave Information *September 2018*

CONTENTS

[Sick leave](#)

[Certification of sick leave](#)

[Sick leave add and/or update](#)

[Direct upload in EMIS](#)

[File transfer protocol \(FTP\)](#)

[Summer school days & percent effort](#)

[Reporting special cases](#)

[Members on extended sick leave](#)

[Members who participated in DROP](#)

[Members who do not](#)

TRSL members' unused leave may be eligible for conversion to additional service credit at the time of their retirement. In order to calculate the leave conversion, TRSL requests all reporting agencies certify their employees' sick leave usage, number of sick leave days paid at retirement, and (if applicable) annual leave balances.

This index provides employer information and instructions for certifying a TRSL-covered employee's sick and annual leave information.

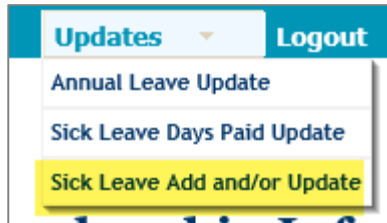
Sick leave

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

1. Certification of sick leave used
 - Months of contract (9, 10, 11, or 12)
 - Number of sick leave days used and (if applicable) number of summer school days worked with summer school percent effort
2. Number of sick leave days paid at retirement

Sick Leave Days Used

- ▶ Employers must certify sick leave information for each fiscal year (July 1 – June 30)
 - ▶ Months of contract (9, 10, 11, or 12) must be entered for each fiscal year
 - ▶ Number of sick leave days used
 - ▶ If applicable, number of summer school days worked with summer school percent effort (can be different than regular school year percent effort)



Sick Leave Add and/or Update

SSN:
Name:

System: 4
Employer:

Procedures for using Sick Leave Add and/or Update:

1. Click 'Edit' or 'Add' in the first column to open the line for editing.
2. Enter the appropriate data and click 'Update'.
3. Click 'Cancel' to undo changes entered or to return to the initial display.
4. Click 'Delete' to remove data permanently.

NOTE: The certification of an authorized signer's personal TRSL member account must be completed by another authorized signer at the agency.

	Fiscal Year Ending	Months of Contract	Days Used	Summer School Days Worked	Summer School % Effort	Eligibility Indicator	Data Unavailable	Error Code	
Edit	1999	12	14.00	0.00	0	Y			Delete
Edit	2000	09	5.00	0.00	0	Y			Delete
Edit	2001	09	4.50	0.00	0	Y			Delete
Edit	2002	09	4.00	0.00	0	Y			Delete
Edit	2003	09	6.50	0.00	0	Y			Delete
Edit	2004	09	4.00	0.00	0	Y			Delete
Edit	2005	09	2.00	0.00	0	Y			Delete
Edit	2006	09	12.50	0.00	0	Y			Delete
Edit	2007	09	6.00	0.00	0	Y			Delete
Edit	2008	09	22.00	0.00	0	Y			Delete
Edit	2009	09	11.00	0.00	0	Y			Delete
Edit	2010	09	5.50	0.00	0	Y			Delete

Sick Leave Can Be Submitted By Data File!


- ▶ Employers can submit sick leave data through file submission
 - ▶ Can submit for any back years at any time
 - ▶ Check *Sick Leave Summary Report* for sick leave records rejected from the uploaded sick leave data file

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

Submit Files	Logou
DOA ORP Contribution	
DOA Salary Contribution	
DOA Sick Leave	
LSU ORP Contribution	
LSU-MEDICAL ORP Contribution	
LSU Salary Contribution	
LSU-MEDICAL Salary Contribution	
LSU Sick Leave	
LSU-MEDICAL Sick Leave	
ORP Salary	
Salary Contribution	
Sick Leave	
Submit Miscellaneous File	

Index 15.0: Retirees Returning to Work

- ▶ Contains information regarding the employment of TRSL retirees in TRSL-covered positions
- ▶ This section focuses on Return-to-Work (RTW) for Higher Education employers only. *Lab schools would fall under PreK-12 RTW provisions.*

**TRSL**

EMPLOYER MANUAL **INDEX 15.0**

INDEX 15.0: Retirees Returning to Work *June 2018*

CONTENTS

- [Key terms & definitions](#)
- ["Retired teacher" vs. "retired member"](#)
- [12-or 36-month waiting period](#)
- [Critical shortage](#)
- [Steps to declare a critical shortage](#)
- [Full-time employment](#)
- [Part-time employment](#)

The employment of a TRSL retiree into a TRSL-covered position is the decision of each employing agency. If you decide to proceed with hiring a retiree, [La. R.S. 11:710](#) governs the re-employment of TRSL retirees with respect to the impact on the retiree's benefit and whether retirement contributions will be paid. The information in this section is provided to help you determine whether a retiree returning to work in a TRSL-covered position meets the definition of "retired teacher" or "retired member," as defined in the return-to-work (RTW) law. This Index will also provide information specific to each "retired teacher" category, as well as guidance regarding the enrollment of retirees and required employer reporting.

The category to which a RTW retiree belongs ("retired teacher" or "retired member") will determine whether a retiree's benefit will be subject to suspension and whether retirement contributions must be paid.

The categories of "retired teacher" are as follows:

Louisiana Return-to-Work (RTW) Laws

- ▶ Specify what happens to a retiree's benefit and contributions upon re-employment in a TRSL-eligible position. Do not specify whether or not you can hire a retiree
- ▶ There are now two separate RTW laws
 - ▶ **2010 RTW Law** (La. R.S. 11.710)
 - ▶ Retirees retired on or before June 30, 2010 (grandfathered group); or
 - ▶ Retirees re-employed before July 1, 2020
 - ▶ **2020 RTW Law** (La. R.S. 11.710.1)
 - ▶ Retirees first re-employed on or after July 1, 2020; or
 - ▶ Retirees subject to the 2010 RTW Law who make an **irrevocable election** to be covered by the 2020 RTW Law

When Do RTW Laws Apply

- ▶ RTW laws apply to any work arrangement where a TRSL retiree is re-employed with a TRSL agency, performing TRSL duties
- ▶ In addition to direct employment, the RTW laws apply to the employment via contract or corporate contract (i.e.: LLCs, staffing agencies, third-party agencies, independent contractors, etc.)
- ▶ *Method of payment does not exempt a retiree from RTW laws (Accounts payable vs. 1099, grant money, contract/one-time, vendor, etc.)

EXAMPLE: A retiree contracts (independently or via corporate contract) with a university to perform educational consulting services. These duties fall under TRSL membership, therefore RTW laws apply.

When Do RTW Laws NOT Apply

- ▶ Disability retirees who have not yet converted to service
 - ▶ If a disability retiree returns to work in the field of education, whether public or private, his/her TRSL disability benefit will be terminated, in accordance with state law.
- ▶ ORP or *LSU Co-Op retirees
- ▶ TRSL retirees employed in a non-TRSL eligible position or with a non-TRSL reporting agency
 - ▶ LASERS or LSERS eligible position
 - ▶ private school, non-participating charter schools, private sector employers

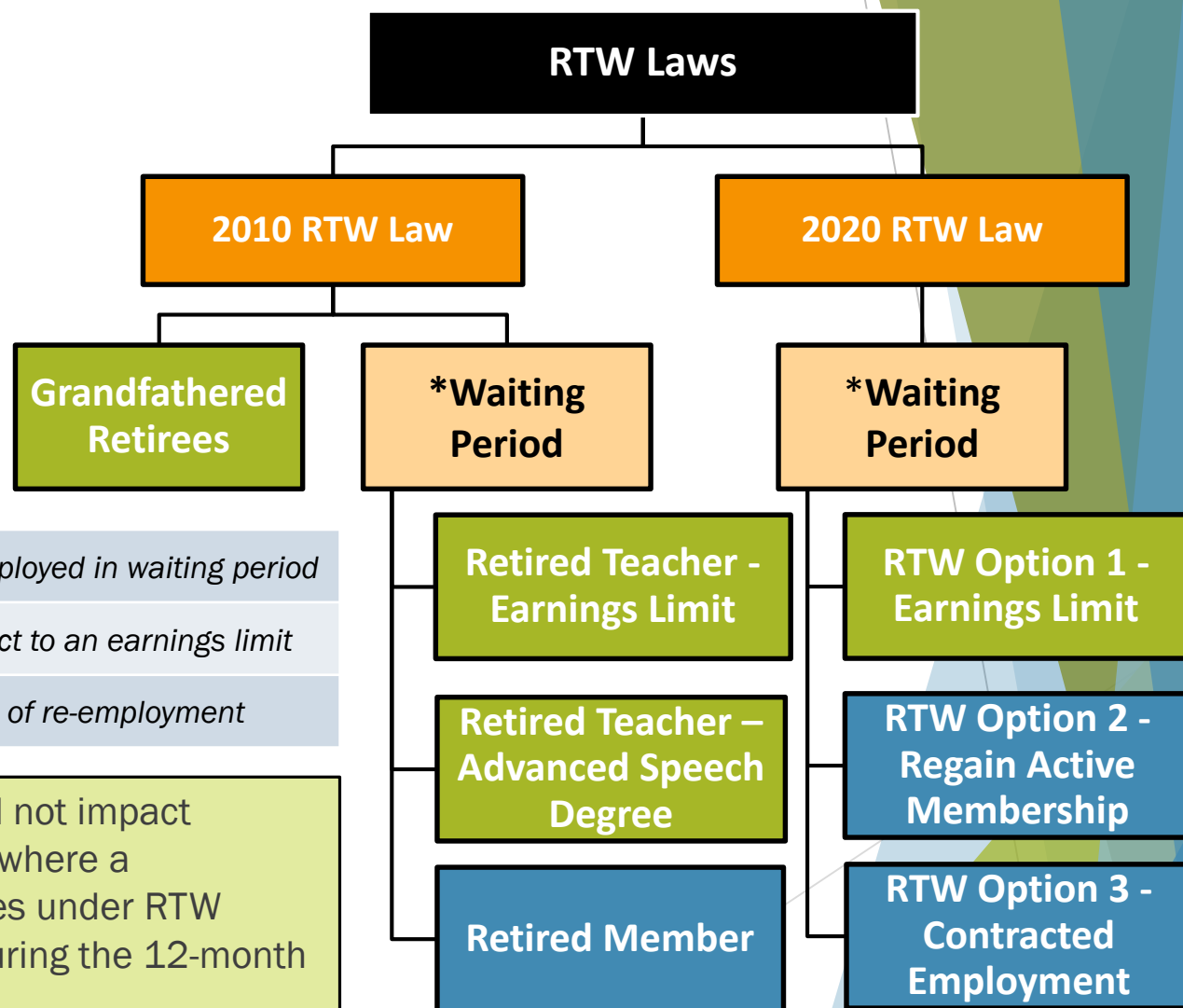
****NOTE: LSU Co-Op Retirees will be subject to TRSL's RTW laws if they become an active member of TRSL, retire and then return-to-work***

How to Determine TRSL-Eligible Positions

- ▶ Higher Ed, state agencies, etc. – Unclassified positions
- ▶ If position is unusual or temporary, must look at the duties being performed.
 - ▶ TRSL-eligible when the duties being performed could belong to a regular, full-time unclassified position within the employing agency

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

RTW Laws at a Glance



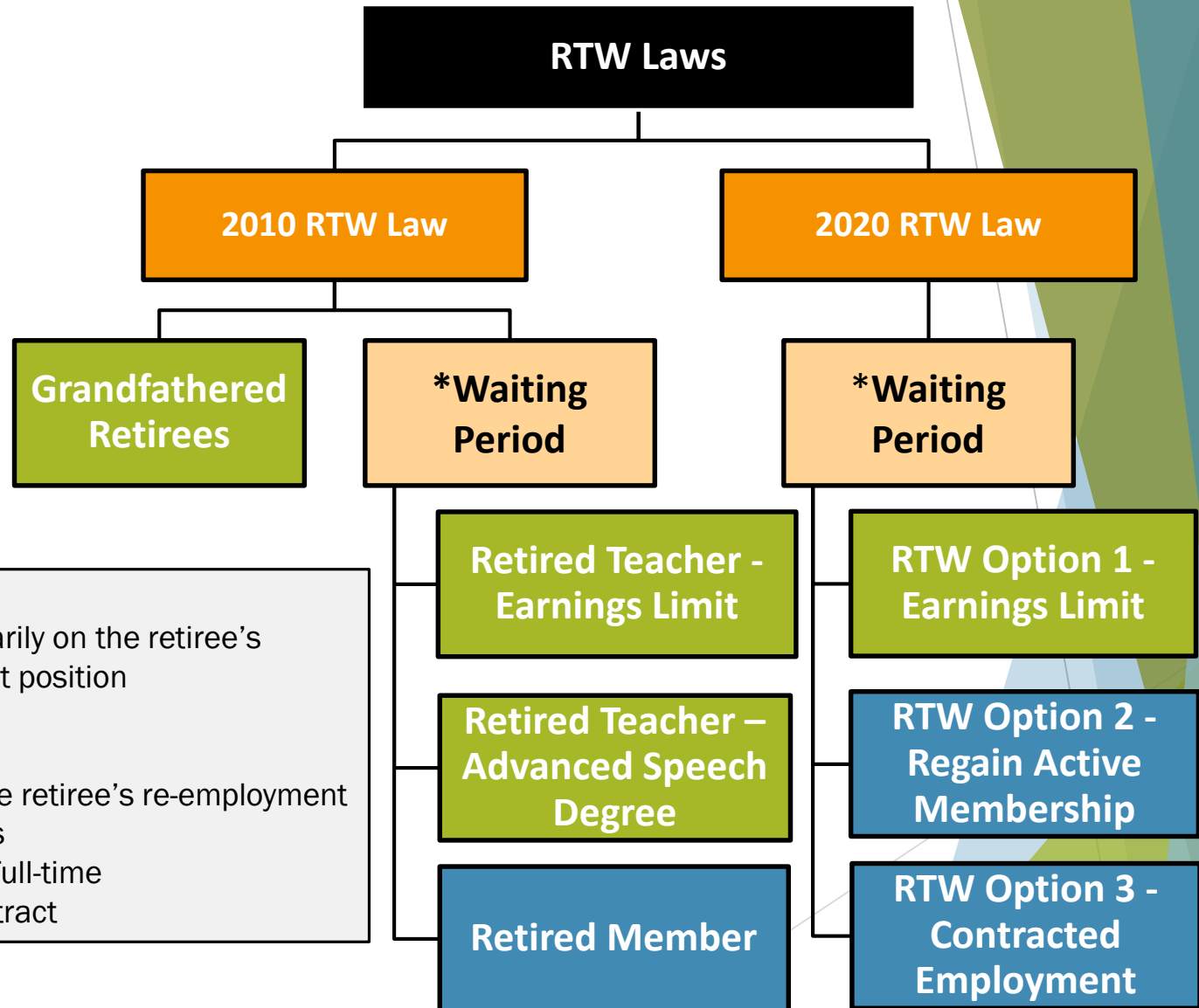
Benefit suspended while re-employed in waiting period

Receives benefit; may be subject to an earnings limit

Benefit suspended for duration of re-employment

***NOTE:** The waiting period will not impact retirees enrolled in a category where a suspension is required. Retirees under RTW Option 2 earn service credit during the 12-month waiting period.

RTW Laws at a Glance



- **2010 RTW Law**
 - Focuses primarily on the retiree's re-employment position
- **2020 RTW Law**
 - Focuses on the retiree's re-employment circumstances
 - Part-time vs. Full-time
 - Direct vs. Contract

Major Differences: 2010 & 2020 RTW Groups



- ▶ Advanced Speech provision ONLY available under 2010 RTW Law.
- ▶ Earnings limit provisions:
 - ▶ 2010: 25% of annual retirement benefit
 - ▶ 2020: 25% of annual final average compensation (FAC)
- ▶ Suspended benefits provisions:
 - ▶ 2010: Retired member positions require a suspension of benefits for duration of re-employment. Contributions are NOT required
 - ▶ 2020:
 - ▶ RTW Option 2 requires a suspension of benefits for duration of re-employment, but the retiree will accrue service credit in order to earn a supplemental benefit. Contributions ARE required
 - ▶ Contract/corporate contract positions require a suspension of benefits for duration of re-employment. Contributions are NOT required

Waiting Period for TRSL RTW Retirees

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

- ▶ Re-employment in the waiting period requires a suspension of benefits for the duration of re-employment or until the waiting period expires, whichever occurs first.
- ▶ The standard waiting period is 12-months
- ▶ Retirees under the 2010 RTW law who retired on or after July 1, 2017 may be subject to a 36-month waiting period if:
 - ▶ The retiree was first re-employed prior to July 1, 2020; AND
 - ▶ The retiree's benefit was actuarially reduced or was calculated at an accrual rate of less than 2.5%
 - ▶ This excludes retirees with an Advanced Speech degree
 - ▶ The 36-month waiting period will convert to a 12-month waiting period if the retiree makes an irrevocable election to convert from the 2010 RTW Group to the 2020 RTW Group

2010 vs 2020: Who Falls Where?

RTW LAW	WHO IS COVERED
 <p>Subject to LA R.S. 11:710</p>	<ul style="list-style-type: none">✓ Retirees who returned to work for a TRSL-reporting employer before July 1, 2020✓ Retirees who retired on or before June 30, 2010 (grandfathered group)
 <p>Subject to LA R.S. 11:710.1</p>	<ul style="list-style-type: none">✓ Retirees who return to work for a TRSL-reporting employer <u>for the first time</u> on or after July 1, 2020✓ Retirees in the 2010 RTW Group (subject to La. R.S. 11:710) who make an <u>irrevocable election</u> to be in the 2020 RTW Group

Reminder: Retirees in the 2010 Group can make an irrevocable election to transfer from the 2010 Group to the 2020 Group (to be covered by La R.S. 11:710.1).

2010 or 2020: How to Determine?

- ▶ **Question # 1:** Did retiree retire on or before June 30, 2010 or was retiree first re-employed on or before June 30, 2020?
 - ▶ **YES:** Go to Question #2
 - ▶ **NO:** Retiree falls under the 2020 RTW LAW
- ▶ **Question # 2:** Does the retiree want to make the irrevocable election to convert from the 2010 RTW Law to the 2020 RTW Law
 - ▶ **YES:** Retiree falls under 2020 RTW LAW
 - ▶ **NO:** Retiree falls under 2010 RTW LAW

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

- If you hire TRSL retirees from the 2010 RTW Group in positions eligible for TRSL membership, they will continue to be classified in one of the following categories:

Retired <u>TEACHER</u>	Retired <u>MEMBER</u>
<ul style="list-style-type: none">• Receives a monthly benefit after fulfilling applicable waiting period*• Pays contributions to TRSL• May be subject to a 25% earnings limit	<ul style="list-style-type: none">• Does not receive monthly benefit during period of re-employment• Does not pay contributions to TRSL

*12- or 36-month waiting period

2010 Provisions: Retired Teacher or Member?

- ▶ **Question #1:** Did the retiree retire on or before June 30, 2010 or do they hold an advanced degree in speech therapy, speech pathology, or audiology?
 - ▶ **YES:** Retired Teacher/grandfathered group
 - ▶ **NO:** Go to next question
- ▶ **Question # 2:** Is the retiree returning to work in one of the following capacities? *Adjunct professor, presenter of professional development, or tutor for PreK-12 students*
 - ▶ **YES:** Retired teacher - 25% earnings limit
 - ▶ **NO:** “Retired Member” category

2010 Group: Summary of Provisions

RTW category†	Contributions required	*Benefits suspended	25% annual earnings limit
RETIRED TEACHER: <i>*Benefit suspension applicable if retiree is within applicable waiting period</i>			
Grandfathered group	YES	NO	NO
Advanced degree in speech/audiology	YES	NO	NO
Adjunct professors	YES	NO*	YES
Presenter of professional development	YES	NO*	YES
Tutor (PreK-12 Students)	YES	NO*	YES
RETIRED MEMBERS:	NO	YES	N/A

**Benefits may be reduced or suspended if earnings limit is exceeded.*

*†Retirees returning-to-work at **Lab Schools** would fall under PreK-12 RTW categories.*

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

Retiree Options

If you hire TRSL retirees from the 2020 RTW Group in positions eligible for TRSL membership, they will have two RTW options from which to choose.

- ▶ **RTW Option 1** – 25% Earnings Limit based on final average comp (FAC)
 - ▶ available to all part-time and full-time direct employment positions
- ▶ **RTW Option 2** – Suspend benefit/regain active TRSL membership
 - ▶ available to all full-time direct employment positions
- ▶ **Contract/Corporate Contract “RTW Option 3:”** Retirees returning to work through any employment by contract or corporate contract will have their benefits suspended for the duration of re-employment, and do not earn a supplemental benefit.

2020 Decision

- ▶ **Question #1:** Is retiree being employed via contract or corporate contract in a TRSL-eligible position?
 - ▶ **YES:** “RTW Option 3” Suspension of benefits for duration of re-employment
 - ▶ **NO:** Go to next question
- ▶ **Question #2:** Is retiree directly employed in a full-time, TRSL-eligible position?
 - ▶ **YES:** Retiree can elect one of the following options
 - ▶ **RTW Option 1:** 25% earnings limit based on retiree’s final average compensation
 - ▶ **RTW Option 2:** Suspension of benefits with supplemental benefit calculation (regain active membership)
 - ▶ **NO:** Retiree should elect **RTW Option 1** (earnings limit based on FAC) if directly employed and in a part-time TRSL-eligible position

2020 Group: Summary of Provisions

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

RTW Employer Requirements

- ▶ All retirees employed in TRSL positions require an online enrollment.
- ▶ Retiree must complete a Form 15ELEC, selecting an option, **ONLY IF** being enrolled in the 2020 RTW Law.
- ▶ All enrollments require an online termination at the end of the employment period.
- ▶ All provisions require unsheltered contributions except:
 - ▶ “Retired member” under the 2010 RTW Law
 - ▶ Employment by contract/corporate contract under the 2020 RTW Law
- ▶ All retirees should be included on the (RET) Annual Salary File.

Employer Penalties

- ▶ Enrollments must be submitted to TRSL within 30 days of re-employment. The employing agency will be charged for any overpayment of benefits which occur from failure to notify TRSL in a timely manner.
- ▶ **Overpayments can occur when:**
 - ▶ Enrollment requires a benefit suspension and is submitted more than 30 days from date of hire.
 - ▶ Earnings limit is exceeded and the enrollment is submitted more than 30 days from date of hire or monthly salary report is more than 30 days after month's close.
 - ▶ Retiree is reclassified due to error in RTW enrollment type.

EXAMPLE: RTW enrollment for “retired member” processed on 3/10/2021 with a hire date of 1/5/2021; Benefit suspended effective 04/01/2021; Overpaid benefits charged to employer for period 1/5/2021 – 3/30/2021.

Using EMIS for Retirees

The member summary screen in EMIS can help you determine:

- ▶ If retiree has re-employment prior to July 1, 2020 (making him/her subject to the 2010 RTW Law.
- ▶ A retiree's earnings limit:
 - ▶ 2010 RTW Law = Monthly benefit \times 12 \times 25%
 - ▶ 2020 RTW Law = Final average comp (pre-DROP average comp \times 12 \times 25%)

NOTE: The earnings limit field will reflect the earnings limit the retiree is currently enrolled under. In the example shown, the retiree's limit under the RTW Law is \$12,756; however, under the 2020 Law, the limit would be \$21,836 (\$7,278.61 \times 12 \times 25%)

TRSL Regular Plan Information				
Date of Service Accrual: 08/21/1989		Before DROP Average Comp: \$7,278.61		
Switch-Over Date:		After DROP Average Comp: \$0.00		
Social Security Eligibility Date:		Original Retirement Plan		
RTW Earnings Limit: \$12,756.00				
Service Credit for Benefit Computation		Member Contributions		
Regular Service	25.00	RTS Refundable	420.00	
Sick Leave	0.80			
Total as of 12/27/2016	25.80	Total Contributions	420.00	
Total service credit for eligibility as of 12/27/2016 (excluding leave credit): 25.00				
Employment History				
Empr ID	Emp Ind	Employer Name	RTW Type	Employment Dates
0051	P	ST MARY SC BD		01/20/1983 to 05/31/1983
0051	P	ST MARY SC BD		08/21/1985 to 01/14/1987
0051	P	ST MARY SC BD		08/21/1989 to 12/26/2013
0023	C	IBERIA SC BD	RTW-CS-FT (Position 112)	08/06/2018 to 06/30/2019
0023	C	IBERIA SC BD	RTW-CS-FT (Position 112)	08/07/2019 to 10/03/2019
0023	C	IBERIA SC BD	RTW-ELK12SB(Position 112)	03/09/2020 to 99/99/9999

Online Processes



- ▶ The following online processes can be found under the Updates tab in EMIS
 - ▶ **Enrollments** – used to submit a retiree’s employment information and applicable RTW provision
 - ▶ **Terminations** – used to submit a retiree’s last day of RTW employment
 - ▶ **Contribution Corrections*** – used to add, edit, or remove earnings in the current fiscal year
 - ▶ **Prior Year Corrections*** – used to make corrections to the actual earnings in a prior fiscal year
 - ▶ **Full-time Only Corrections*** – used to make corrections to the full-time earnings in a prior fiscal year

**See Index 4.0 for more information*

Online Processes: Enrollments

Enrollment program now contains two portals:

- ▶ Portal A: 2010 RTW Law
 - ▶ “Old” enrollment program
- ▶ Portal B: 2020 RTW Law
 - ▶ If retiree is in the 2020 RTW Group by default, the enrollment program will enter Portal B automatically
 - ▶ If a retiree makes an **irrevocable election** to convert from the 2010 RTW Law to the 2020 RTW Law, employers will need to submit certification before entering Portal B.

Member is eligible to enroll under either 11.710 or 11.710.1.
Please make selection below to continue.

☐ Portal A: 2010 RTW Law ☒ Portal B: 2020 RTW Law

I hereby certify that the retiree has received and executed Form 15ELEC Return to Work (RTW) of TRSL retiree - La. R.S 11:710.1 (RTW 2020 Group) including Section 3 of the form, whereby this retiree is making an irrevocable election to be covered by La. R.S. 11:710.1. I further certify that the employer certification portion of the form has been executed, the form will be permanently maintained in the personnel records of this employer, with a copy forwarded to TRSL.

☒ I Certify to the Above.

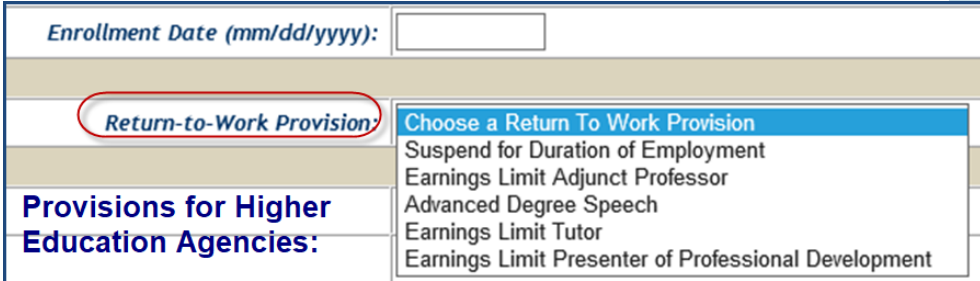
[Continue Enrollment](#)

Portal A: 2010 RTW Enrollment Options

1. Enter retiree's SSN.
2. Select **Portal A – 2010 RTW Law** and press "Continue Enrollment."
3. Enter the following information:
 - ▶ System # (System will default to 4)
 - ▶ Enrollment date (mm/dd/yyyy)
 - ▶ Return-to-Work provision (drop-down menu will list all types)
 - ▶ Gender
 - ▶ Position certification (if required)
4. Select Submit



A screenshot of a web application's navigation menu. It features a dark blue header with the word "Updates" and a downward arrow. Below the header are three menu items: "Annual Leave Update", "Contribution Correction", and "Enrollments". The "Enrollments" item is highlighted with a dark blue background and white text.



A screenshot of an enrollment form. At the top, there is a label "Enrollment Date (mm/dd/yyyy):" followed by a text input field. Below this is a section titled "Return-to-Work Provision:" which is circled in red. To the right of this label is a dropdown menu that is open, showing a list of options: "Suspend for Duration of Employment", "Earnings Limit Adjunct Professor", "Advanced Degree Speech", "Earnings Limit Tutor", and "Earnings Limit Presenter of Professional Development". Below the dropdown menu is a section titled "Provisions for Higher Education Agencies:".

Portal A: 2010 RTW Enrollment Certifications

- ▶ For certain "retired teacher" positions, employers are required to certify the degree or certification held by a retiree and/or that the position to be held meets certain requirements.
- ▶ Certifications are required for the following:
 1. Retirees with an advanced degree in speech therapy, speech pathology, or audiology;

Advanced Degree in Speech

☐

I certify that the retiree I am enrolling holds an advanced degree in speech therapy, speech pathology, or audiology.

Portal B: 2020 RTW Enrollment

- ▶ Enter the SSN.
- ▶ Select **Portal B – 2020 RTW Law** (if not defaulted)
- ▶ Enter the following information:
 - ▶ System # (System will default to 4)
 - ▶ Enrollment date (mm/dd/yyyy)
 - ▶ Return-to-Work Provision (select one from drop-down menu)
 - ▶ Contract Months (select 9, 10, 11, or 12 from the drop-down menu); Enrollment Type (select Full-Time or Part-Time from the drop-down menu)
 - ▶ Position Type (drop-down menu)
 - ▶ Gender
 - ▶ Certification statements
- ▶ Select Submit.



Portal B: 2020 RTW Enrollment Options

- ▶ **RTW OPTION #1: Earnings Limit (25% FAC):** RTW Option 1 (can be part-time or full-time employment) – 25% earnings limit, retiree's benefit continues unless the 25% earnings limit is exceeded; unsheltered contributions required
- ▶ **RTW OPTION #2: Suspend Benefit/Regain Membership:** RTW Option 2 (must be full time employment) – Benefit is suspended, retiree regains active membership and receives a supplemental benefit at end of re-employment; unsheltered contributions required
- ▶ **RTW OPTION #3: Suspend Benefit/Contract Work:** Contract or corporate contract employee – Retiree's benefit is suspended, no supplemental benefit; employee or employer contributions are not required

Enter Enrollment Information Below	
System:	4 ▼
Employer ID:	0032
Enrollment Date (mm/dd/yyyy):	
Return-to-Work Provision:	<div>Choose a Return To Work Provision</div> <div>Option #1 - Earnings Limit (25% FAC)</div> <div>Option #2 - Suspend Benefit/Regain Membership</div> <div>Option #3 - Suspend Benefit/Contract Work</div>
Gender (update gender if needed):	
Address:	
City:	BATON ROUGE
State:	LA
Zip Code:	708105036

Portal B: 2020 RTW Enrollment Position Types

University/Board, Medical, Technical Colleges, and Community College/Board

RTW Option 1 or RTW Option 2 Enrollments:

1. Professor
2. Adjunct Faculty
3. Instructor
4. Research Associate
5. General Administration

Portal B: 2020 RTW Certification Statements

- ▶ Employers are required to certify the retiree's position status (part-time, full-time, or contract employee).
- ▶ The retiree must complete a Form 15ELEC, selecting an option.
- ▶ If applicable, the retiree must complete Section 3 of Form 15ELEC, indicating the retiree understands they are making an irrevocable election when transferring from the 2010 RTW Law to the 2020 RTW Law.

RTW OPTION #1—EARNINGS LIMIT (25% FAC):

☒ I hereby certify that the retiree I am enrolling under RTW Option 1 (25% of FAC earnings limit), as outlined in La. R.S. 11:710.1, is filling a TRSL eligible position as a part-time or full-time employee and is eligible to elect this option. I further certify that the retiree has received and executed Form 15ELEC Return to Work (RTW) of TRSL retiree - La. R.S 11:710.1 (RTW 2020 Group), the employer certification has been completed on the form, the form will be permanently maintained in the personnel records of this employer, with a copy forwarded to TRSL, and contributions will be made by the retiree and employer for the duration of employment.

RTW OPTION #2—SUSPEND BENEFIT/REGAIN MEMBERSHIP:

☒ I hereby certify that the retiree I am enrolling under RTW Option 2 (suspension of benefit and accrual of supplemental benefit), as outlined in La. R.S. 11:710.1, is filling a TRSL eligible position as a full-time employee and is eligible to elect this option. I further certify that the retiree has received and executed Form 15ELEC Return to Work (RTW) of TRSL retiree - La. R.S 11:710.1 (RTW 2020 Group), the employer certification has been completed on the form, the form will be permanently maintained in the personnel records of this employer, with a copy forwarded to TRSL, and contributions will be made by the retiree and employer for the duration of employment. [Full-time employees are scheduled to work more than 20 hours per week and are not seasonal or temporary. For colleges, universities (including lab schools), and technical colleges, full-time also includes teachers/professors scheduled to work at least half of the number of course hours/credits that the college or university considers full-time.]

RTW OPTION #3—SUSPEND BENEFIT/CONTRACT WORK:

☒ I hereby certify that the retiree I am enrolling pursuant to La. R.S. 11:710.1 is filling a TRSL eligible position as an independent contractor or under a corporate contract whereby the retiree's benefits will be suspended for the duration of the reemployment. I further certify that the retiree has received and executed Form 15ELEC Return to Work (RTW) of TRSL retiree - La. R.S 11:710.1 (RTW 2020 Group), the employer certification has been completed on the form, and the form will be permanently maintained in the personnel records of this employer, with a copy forwarded to TRSL.

Portal B: 2020 RTW Special Scenarios

Scenario #1: Concurrent enrollments

- ▶ Retirees cannot be enrolled under RTW Option 1 (Earnings Limit-25% FAC) and RTW Option 2 (Suspended Benefit/Regain Membership) at the same time.
- ▶ Similarly, they cannot have concurrent enrollments under the 2010 RTW Law and the 2020 RTW Law.
- ▶ Any active RTW Option 1 enrollments will be automatically terminated if the retiree is enrolled by another employer under RTW Option 2.
- ▶ Any active enrollments under the 2010 RTW Law will be automatically terminated if the retiree is enrolled under a 2020 RTW Law provision.
 - ▶ If your agency's enrollment is automatically terminated, but the retiree is still employed with your agency, you should submit a new enrollment under the appropriate law or RTW option.

Portal B: 2020 RTW Special Scenarios

Scenario #2: Switching from RTW Option 1 to RTW Option 2 or making an irrevocable election to switch from the 2010 RTW Law to the RTW Option 2 in the 2020 RTW Law.

- ▶ When a retiree elects RTW Option 2, but was previously enrolled with the same employer as a “retired teacher” under the 2010 RTW Law or under RTW Option 1 under the 2020 RTW Law, current year earnings (actual earnings) must be provided/certified.
- ▶ This certification is submitted at the time of enrollment and the enrollment program will prompt you for the information.
- ▶ The employer should terminate the “retired teacher” or RTW Option 1 enrollment before processing the RTW Option 2 enrollment.

NOTE: Unsheltered contributions from “retired teacher” or RTW Option 1 employment are eligible for refund once retiree applies for supplemental benefit.

Online Process: Terminations

- ▶ Employers are required to submit an online termination date to TRSL within 30 days of the retiree's last day of employment.
 - ▶ This allows TRSL to know when to put the retiree back on payroll, as applicable.
 - ▶ Refunds cannot be issued without an online termination date or without the employer providing a termination date on the refund application.
- ▶ **Form reminders**
 - ▶ Form **11RTW** must be submitted along with the termination date in order to resume a retiree's benefit under RTW Option 2.
 - ▶ A Form **7A** must be submitted for a retiree to receive a refund of their "retired teacher" or RTW Option 1 unsheltered contributions.

Return-to-Work of TRSL Retiree (Form 15ELEC)

- ▶ This election form should be completed for any retiree being enrolled under the 2020 RTW Law **PRIOR** to the online enrollment.
- ▶ Copy of Form 15ELEC must be submitted to TRSL (by mail or fax) once completed. **Original form is filed with the employer.**
- ▶ Section 1 and 6 – to be completed by employer
- ▶ Sections 2, 4 and 5 – to be completed by retiree
- ▶ Section 3 – to be completed by retiree in the event they are making an **irrevocable election** to convert from the 2010 RTW Law to the 2020 RTW Law.

NOTE: A new Form 15ELEC is required when a retiree changes employers or makes the election to convert from RTW Option 1 to RTW Option 2.

TRSL Return-to-Work (RTW) of TRSL Retiree – La. R.S. 11:710.1 (Form 15ELEC)

Effective August 1, 2020, retirees of the Teachers' Retirement System of Louisiana (TRSL) who return to work in a position eligible for TRSL membership are subject to one of the following two laws governing their return to work.

- 2010 RTW Law:** For retirees who retired on or before June 30, 2010 and who returned to work before July 1, 2020. These retirees are subject to La. R.S. 11:710, enacted in 2010.
- 2020 RTW Law:** For retirees who returned to work for the first time on or after July 1, 2020 or retirees who have made an irrevocable election to be subject to the 2020 RTW law. These retirees are subject to La. R.S. 11:710.1, enacted in 2020.

HOW TO COMPLETE THIS FORM: Print in ink or type all entries except signature. Please read this form carefully before signing. Employers should maintain this form in their records and MAIL or FAX a copy to TRSL.

Retirees subject to 2010 RTW law: • If you are making an irrevocable election to be subject to the 2020 RTW law: Complete Sections 2 through 5. NOTE: Complete this form ONLY if you are making an irrevocable election to be subject to the 2020 RTW law.

Retirees subject to 2020 RTW law: • If you are subject to the 2020 RTW law by virtue of when you return to work: Complete Sections 2, 4, and 5 upon re-employment to select one of the RTW options available under the 2020 RTW law. • If you are subject to the 2020 RTW law by making an irrevocable election: Complete Sections 2 through 5.

Section 1 - Employment Information (to be completed by employer)

Agency name: _____ Agency ID: _____

Position title of RTW employee: _____ Retiree date (mm/dd/yyyy): _____

Employment Status: ☐ Full time ☐ Part time

Is retiree directly employed? ☐ Yes ☐ No

If "No," retiree should complete all sections below based on the elections being made. If "Yes," retiree should be enrolled under **710.1-CONTRACT-SUSP** in FMS and should complete Section 2 and sign Section 5 of this form acknowledging that (1) retiree employed by contract or corporate contract are not eligible to select a RTW option below, and (2) that their benefit will be suspended for the duration of this employment. (See reverse side for additional information.)

Section 2 - Retiree Information

Name (last, first, middle initial, & etc.): _____ Social Security number: _____

Street address / P.O. box: _____ Date of birth (mm/dd/yyyy): _____

City, state, zip: _____

Home/Cell telephone: _____ Email address: _____

Section 3 - Members retired on/before June 30, 2010 and retired and returned to work before July 1, 2020

TRSL retirees who retired on or before June 30, 2010, and returned to work before July 1, 2020 are covered by La. R.S. 11:710 (2010 RTW law). However, a retiree falling under the 2010 RTW law can make a one-time irrevocable election to instead be covered by La. R.S. 11:710.1 (2020 RTW law). Retirees choosing to make this irrevocable election, must sign the attestation below, then complete Sections 4 through 6.

I am a TRSL retiree who either retired on or before June 30, 2010, or returned to work before July 1, 2020. I hereby make a one-time irrevocable election to be subject to La. R.S. 11:710.1 (2020 RTW law), allowing me to choose RTW Option 1 or RTW Option 2 as listed on the following page. I acknowledge that I am making an irrevocable election in accordance with La. R.S. 11:710.1(B). I further acknowledge that this election will make me subject to La. R.S. 11:710.1, whereby I can avail myself of the RTW options listed on the following page. I understand that I can never avail myself of any provisions contained in La. R.S. 11:710 (2010 RTW law), and forever waive all rights connected to my irrevocable election. I hereby make this one-time irrevocable election, and I acknowledge that additional information relating to La. R.S. 11:710 and La. R.S. 11:710.1 is available to me on the following page.

Retiree's signature: _____ Date (mm/dd/yyyy): _____

Complete the remainder of the form on the next page, if necessary.

PO Box 94123 • Baton Rouge LA 70804-9123 • Phone: 225-925-6446 • Toll-free: 1-877-ASK-TRSL • Fax: 225-925-4779

Application for Refund (Form 7A)

- ▶ Required for refund of unsheltered contributions due to “retired teacher” or RTW Option 1 enrollment.
 - ▶ RTW Option 2 contributions stay with the system as part of the supplemental benefit.
- ▶ Refund can only be issued once retiree is no longer actively employed (employer must complete Section 3 and/or submit online termination date).
- ▶ 90-day waiting period does NOT apply.

TRSL Teachers' Retirement System of Louisiana
8401 United Plaza Blvd, Ste 300 • Baton Rouge, LA 70809-7017
P.O. Box 94123 • Baton Rouge, LA 70804-9123
Telephone: (225) 925-6446 • Fax: (225) 925-4779
Toll free (outside the Baton Rouge area): 1-877-ASK-TRSL (877-275-8775)
www.TRSL.org • web.master@trsl.org

Form 7A (01/18) **04-7A**

Retiree Refund Application

Print in ink or type all entries except signatures. Please complete Sections 1 and 2 of this application to request a refund of the employee contributions you made as a return-to-work retiree. Refund applications are accepted after you have terminated all TRSL-eligible employment. Section 3 must be completed by the employer and submitted to TRSL immediately after your termination of employment. If you were retired by more than one employer, please submit a separate application for each employer. NOTE: Refunds will be distributed after TRSL receives all contribution reports and the retiree is NOT REHired in any TRSL-eligible position.

Section 1 — Retiree Information

Name: Last, first, MI, suffix (Jr., II, etc.) _____

Street / P.O. Box _____ City, state, zip _____

Online Member ID _____ Evening Member ID _____ Social Security number _____

Section 2 — Distribution Option

Unsheltered (after-tax) contributions may be rolled into either an IRA or to certain employer plans that accept rollovers of the after-tax contributions. A payment from TRSL can be taken in one of two ways. Check one of the following:

☐ I request that my distribution be sent directly to me according to the payment method I have selected below. (An IRS Form 1099-R will not be issued.) If no method is selected then a check will be mailed to the address on file.

☐ Paper check. (Check will be mailed to address in Section 1.)

☐ Direct deposit. I want my refund deposited into the account provided on the Direct Deposit for Refund of Contributions (Form 7D), available on the TRSL website, www.trsl.org or by calling 225-925-6477 or 6449. If Form 7D is not received at least three days prior to your refund being issued then payment will be mailed to the address on file.

☐ I request that my distribution be directly rolled over into an IRA or sent by a trustee-to-trustee transfer to the employer plan named below that accepts after-tax contributions. (An IRS Form 1099-R will be issued.) Before selecting this option, please confirm with the receiving plan that they can and will accept your unsheltered contributions, and then mark the type of plan you have chosen to receive the rollover below:

☐ Traditional IRA

☐ Qualified plan, specify type: _____

☐ Roth IRA

Name of U.S. financial institution _____ Name and title of contact person _____

Street / P.O. Box _____ City, state, zip _____

Phone number _____ Account number _____

I hereby make application for the distribution of all unsheltered contributions to my credit held by TRSL since my reemployment as a retiree. I have received the Special Tax Notice concerning rollovers. I hereby certify that I am no longer employed in any TRSL-eligible position. I understand that a refund will be issued only after all contribution reports have been received by TRSL. I hereby certify that the information I entered on this form is true, correct, and complete.

Applicant's signature (Do not print or trace) _____ Date signed (mm-dd-yyyy) _____

Section 3 — Agency Certification

I certify that _____ is no longer employed by _____

The last contributions for this member will be reported on the _____ Termination Date _____ (mm/yy) Monthly Contributions Report.

Authorized signature (authorized representative of agency) _____ Employer number _____ Date signed (mm-dd-yyyy) _____

Application for RTW Supplement (Form 11RTW)

- ▶ Required for any retiree who elected RTW Option 2 and whose re-employment period has ended
- ▶ Monthly benefit can resume once TRSL receives Form 11RTW and employing agency submits online termination date.
- ▶ Retiree is eligible for supplemental benefit 90 days after termination.
 - ▶ If re-employed prior to 90 days, application is canceled and benefit suspended. Retiree will remain under RTW Option 2.
 - ▶ RTW Option 2 contributions are not refundable.

TRSL
Trust for Retirement Savings of Louisiana

Application for Return-to-Work (RTW) Supplement
(Form 11RTW)

06-11RTW
Rev. 07/03

HOW TO SUBMIT:	DROP OFF or MAIL IN	EMAIL	FAX	TRSL USE ONLY
	8401 United Plaza Blvd, Ste 300 Baton Rouge LA 70809	web.master@trsl.org	(225) 925-6366	Date received: Termination number: Assessed by:

Print in blue or black ink or type all entries except signatures. Complete Sections 1-4 of this form. If you are continuing employment after returning to work, you do not need to complete this form until you are ready to terminate employment. Your application may be canceled prior to receiving your first RTW Supplemental Benefit. Contact TRSL immediately if you intend to cancel your application.

Section 1 - Member Information
(Name last first MI, only for 11a-11c)

Address: Street/Rd/Box
 City/State/Zip
 Social Security number
 Marital status:
 ☐ Single ☐ Married ☐ Divorced ☐ Remarried ☐ Legally separated ☐ Widowed
 Did your marital status change since returning to work?
 ☐ Yes ☐ No
 Confirm telephone (include area code)
 Email address
 Name of current or last employer
 SSN (if)

Section 2 - Employment termination
Last day of work (employer):
 Your supplemental benefit will be effective 90 days after this date or 90 days after this application is received, whichever is later.

Section 3 - Direct deposit and federal tax information
DIRECT DEPOSIT (If TRSL doesn't receive a new Form TSD before your benefit resumes, your previous bank information will be used.)
 ☐ Use Form TSD already on file with TRSL ☐ I will submit a NEW Form TSD
 Tax withholding (OPTIONAL)
 Your benefit will resume using the most recent tax withholding on file with TRSL. If you would like to update your withholding, please complete a new Form W-4P below:
 The amount of withholding on your monthly retirement benefit is dependent on the number of allowances claimed. This section must be completed to inform TRSL of your tax filing status. You can choose not to have income tax withholdings deducted from your monthly retirement benefit. If you do not complete this section, TRSL must withhold federal income tax according to a filing status of married with three exemptions. This could result in your not having enough tax withheld. If withholding and tax payments are not sufficient, you may incur penalties under IRS regulations. Complete the following applicable lines:
 Withholding certificate for pension or annuity payments (Form W-4P):
 1. I elect not to have tax withheld from my pension or annuity. Does not apply to foreign check address.
 (If you check this box, do not complete lines 2 or 3.)
 2. I want my withholding from each periodic pension or annuity payment to be calculated using the number of allowances and marital status shown. (You can also designate an additional dollar amount on Line 3.)
 Marital status: ☐ Single ☐ Married ☐ Married, but withhold at higher single rate
 Enter number of allowances
 3. I want the following additional dollar amount withheld from each pension or annuity payment. (NOTE: For periodic payments, you cannot enter an amount here without entering the number (including zeros) of allowances on Line 2.)
 Enter amount
 Section 4 - Member signature
I hereby make application for retirement in accordance with Louisiana laws. I have carefully read the instructions and made the appropriate date of termination designation in Section 2. I understand that I should receive an acknowledgment letter by mail approximately two weeks after the date TRSL receives my application. If I do not receive an acknowledgment letter, I will contact TRSL.
 Member's signature (Do not print or type)
 Date signed (month/day/year)

PO Box 94123 • Baton Rouge, LA 70804-9123 • 1-877-ASK-TRSL (1-877-275-8775) • www.TRSL.org • web.master@trsl.org

More RTW Resources

- ▶ **TRSL website:** www.TRSL.org
 - ▶ Retirees tab: Return-to-Work section
 - ▶ Member brochure: *Returning to Work After Retirement*
- ▶ **Employer Procedures Manual**
 - ▶ Index 15.0 (Overview)
 - ▶ Index 15.1 (La. R.S. 11:710 – 2010 RTW Law)
 - ▶ Index 15.2 (La. R.S. 11:710.1 – 2020 RTW Law)
- ▶ **Return-to-work liaison, Jessica Trosclair**
 - ▶ Phone: 225-925-3663
 - ▶ Toll-free: 1-877-275-8775, ext. 3663
 - ▶ Email: jessica.trosclair@trsl.org

ETA Specialists

- ▶ Employer Training/Assistance (ETA) Specialists can assist you with your training needs
- ▶ ETA Specialists can prepare customized trainings to be conducted online (webinar) based on your *Update Permissions* in EMIS and job duties

Sharon Lachney

- Email: sharon.lachney@trsl.org
- Phone: 225.925.4097 / 225.361.1482

Heather Landry

- Email: heather.landry@trsl.org
- Phone: 225.925.7093 / 225.361.3482

Public Information Webinars

Online training sessions

- Topic-specific online training sessions are offered via **GoToMeeting** throughout the year.
- These meetings are particularly beneficial to new staff members who are responsible for reporting and certifications.
- Sessions begin at 10 a.m. and usually last about 30 minutes.
- Attendees receive an invitation with instructions on how to enter the online meeting site.

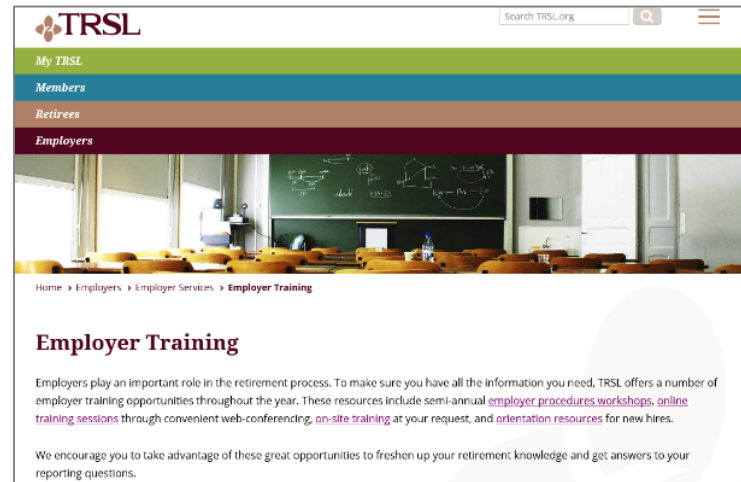
[Search Events](#)

Missed a webinar?

Click the icons below to view a PDF or watch a previously recorded webinar presentation. To view the webinar, you will need to provide your name and email address.

Upcoming topics:

- ▶ Social Security offsets (4/14/2021)
- ▶ 2021 Legislative updates (6/30/2021)



We Are Here For You!

Contact us...

- ▶ Local phone: 225-925-6446
- ▶ Toll free (outside Baton Rouge): 1-877-275-8775
- ▶ Website: www.TRSL.org
- ▶ Email: web.master@trsl.org

