



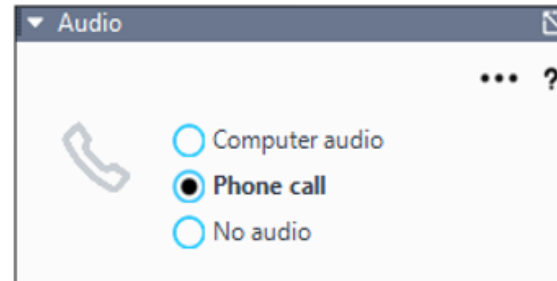
ANNUAL TRAINING



K-12, Charter, Lab & State-run Schools

Thursday, March 11, 2021

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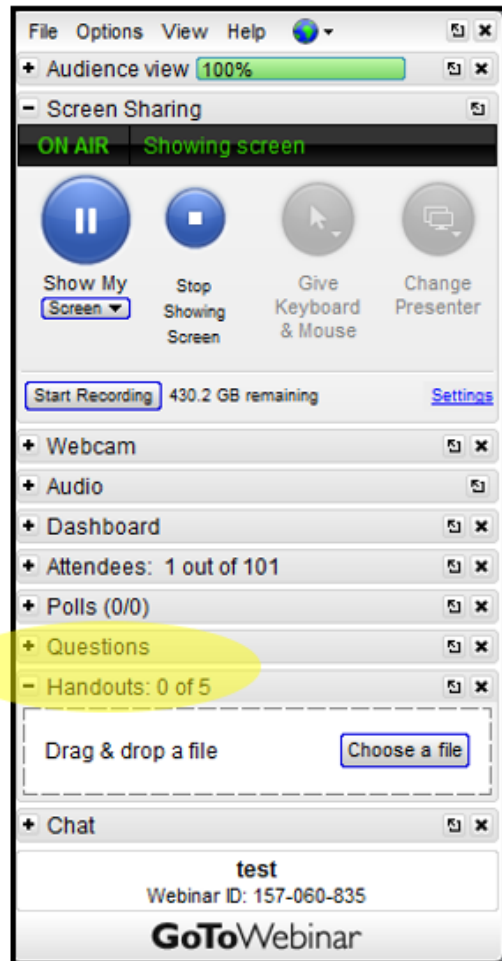


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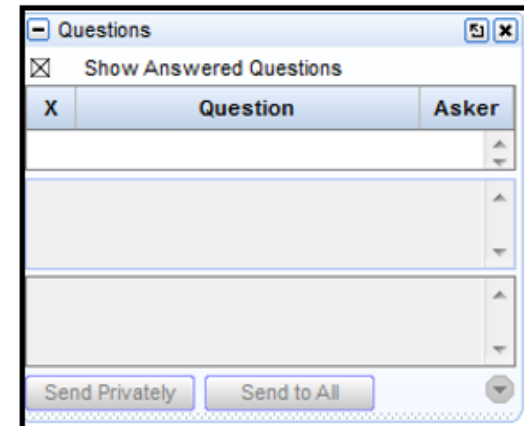
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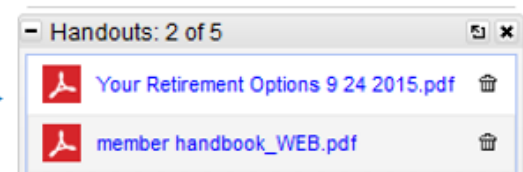
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Agenda

- ▶ TRSL Eligibility and Enrollments
- ▶ 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

**TRSL**

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 K-12 employees
 - ▶ Excludes school bus positions, school custodians/janitors, and school maintenance employees
 - ▶ Visa holders other than F-series or J-series
 - ▶ Exception: J-1 visa holders are TRSL eligible
- ▶ Employment status
 - ▶ Work **more** than 20 hours per week (employees who work 20 hours or **less** are considered part-time)
 - ▶ 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:

- ▶ **Five (5) year rule** {Effective 7/1/2003}
 - ▶ Five or more years of eligibility service credit
 - ▶ Applies to members in PreK-12 classroom teacher positions ONLY
 - ▶ Can work 20 hours or less per week
- ▶ **Ten (10) year rule**
 - ▶ 10 or more years of eligibility service credit
 - ▶ Applies to positions other than “classroom teacher”
 - ▶ 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 5-year or 10-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

Special Conditions: Day-By-Day Subs

- ▶ Day-by-day substitute teachers are eligible for TRSL membership provided they have at least 5.00 years of service credit for eligibility and are employed as a “classroom teacher” or if Secondary employment
 - ▶ Enroll employee using EMIS Update process
- ▶ If a day-by-day substitute is not a “classroom teacher”, the employee is eligible for TRSL membership if both of the following conditions are met:
 - ▶ Job duties are TRSL eligible (example: substitute paraprofessional, substitute coach, substitute cafeteria worker, substitute school secretary)
 - ▶ Employee has at least 10.00 years of service credit for eligibility OR if Secondary employment

Check Employee's Status

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

Query Record

SSN
4

Select Clear

1. Enter Employee SSN under Query Record

2. Click on Member Summary under Members Menu

Member Summary

Address Date: 08/11/2009
Address:

Birth Date: Age:

Searches

Member Search

Beneficiary Search

Members

Member Summary

Account History

Member Notations

Monthly Salary/Contributions

Annual Salary History

Benefit Payroll

Benefit Payee

COLA History

1099-R Information

Retirement Benefit Payment History

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 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*
- ▶ *Do not use an invalid “dummy” SSN when enrolling*

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
<i>Primary - Employed on full-time or part-time basis. If part-time, member works everyday at partial pay.</i>	
<i>Secondary - Part-Time/Temporary employment. Member works full-time with another TRSL employer and will receive zero service credit.</i>	
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 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
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[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, tax revenue 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

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, 3, 2)
 - ▶ 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, 3, 2)
- ▶ 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		Employer				
Fiscal Year: 2021		Show Rejections				
Month		Earnings	Sheltered	Unsheltered	Full-Time	Employer
JUL	Error	Transmittal	955,960.60	75,085.31	736.33	959,084.29
		Rejections	0.00	0.00	0.00	
		CCRs	200.00	16.00	200.00	246,689.43
		Posted	956,160.60	75,101.31	736.33	959,284.29
AUG	Error	Transmittal	7,894,393.23	621,588.15	8,490.46	7,894,574.21
		Rejections	9,095.34	727.62	0.00	9,095.34
		CCRs	-6,530.61	-151.47	-370.97	13,257.82
		Posted	7,878,767.28	620,709.06	8,119.49	7,898,736.69

Salary Rejections

Month/Year	SSN	Actual Earnings	Sheltered Contributions	Unsheltered Contributions	FullTime Earnings	Error Message
07/2020		0.00	0.00	0.00	0.00	PENDING RET/DROP/OPTS/DROP MBR
07/2020		0.00	0.00	0.00	0.00	PENDING RET/DROP/OPTS/DROP MBR
07/2020		0.00	0.00	0.00	0.00	PENDING RET/DROP/OPTS/DROP MBR
07/2020		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
07/2020		0.00	0.00	0.00	0.00	PENDING RET/DROP/OPTS/DROP MBR
TOTAL:		0.00	0.00	0.00	0.00	
08/2020		4,458.17	356.65	0.00	4,458.17	PENDING RET/DROP/OPTS/DROP MBR
08/2020		4,637.17	370.97	0.00	4,637.17	PENDING RET/DROP/OPTS/DROP MBR
TOTAL:		9,095.34	727.62	0.00	9,095.34	
09/2020		4,458.17	356.65	0.00	4,458.17	PENDING RET/DROP/OPTS/DROP MBR
09/2020		4,809.42	384.75	0.00	4,809.42	PENDING RET/DROP/OPTS/DROP MBR
09/2020		6,333.34	506.66	0.00	6,333.34	DRP MEMBER
TOTAL:		15,600.93	1,248.06	0.00	15,600.93	
10/2020		4,739.42	379.15	0.00	4,739.42	PENDING RET/DROP/OPTS/DROP MBR
TOTAL:		4,739.42	379.15	0.00	4,739.42	
11/2020		4,637.17	370.97	0.00	4,637.17	PENDING RET/DROP/OPTS/DROP MBR
11/2020		4,739.42	379.15	0.00	4,739.42	PENDING RET/DROP/OPTS/DROP MBR
TOTAL:		9,376.59	750.12	0.00	9,376.59	
12/2020		5,237.17	418.97	0.00	5,237.17	PENDING RET/DROP/OPTS/DROP MBR
12/2020		600.00	48.00	0.00	600.00	PENDING RET/DROP/OPTS/DROP MBR
TOTAL:		5,837.17	466.97	0.00	5,837.17	

- ▶ Review the Employer Contribution Charges screen in EMIS after posting your monthly salary/contributions report for each applicable retirement plan (System 4, 3, 2).
- ▶ 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		0.00	0.00	0.00	0.00	PENDING RET/DROP/OPT5/DROP MBR
07/2020		0.00	0.00	0.00	0.00	PENDING RET/DROP/OPT5/DROP MBR
07/2020		0.00	0.00	0.00	0.00	PENDING RET/DROP/OPT5/DROP MBR
07/2020		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
07/2020		0.00	0.00	0.00	0.00	PENDING RET/DROP/OPT5/DROP MBR
	TOTAL:	0.00	0.00	0.00	0.00	
08/2020		4,458.17	356.65	0.00	4,458.17	PENDING RET/DROP/OPT5/DROP MBR
08/2020		4,637.17	370.97	0.00	4,637.17	PENDING RET/DROP/OPT5/DROP MBR
	TOTAL:	9,095.34	727.62	0.00	9,095.34	
09/2020		4,458.17	356.65	0.00	4,458.17	PENDING RET/DROP/OPT5/DROP MBR
09/2020		4,809.42	384.75	0.00	4,809.42	PENDING RET/DROP/OPT5/DROP MBR
09/2020		6,333.34	506.66	0.00	6,333.34	DRP MEMBER
	TOTAL:	15,600.93	1,248.06	0.00	15,600.93	
10/2020		4,739.42	379.15	0.00	4,739.42	PENDING RET/DROP/OPT5/DROP MBR
	TOTAL:	4,739.42	379.15	0.00	4,739.42	
11/2020		4,637.17	370.97	0.00	4,637.17	PENDING RET/DROP/OPT5/DROP MBR
11/2020		4,739.42	379.15	0.00	4,739.42	PENDING RET/DROP/OPT5/DROP MBR
	TOTAL:	9,376.59	750.12	0.00	9,376.59	
12/2020		5,237.17	418.97	0.00	5,237.17	PENDING RET/DROP/OPT5/DROP MBR
12/2020		600.00	48.00	0.00	600.00	PENDING RET/DROP/OPT5/DROP MBR
	TOTAL:	5,837.17	466.97	0.00	5,837.17	

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:
 Name
 System: 4

Employer ID:
 Fiscal Year: 2015

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	10,001.02	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:

- ▶ 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

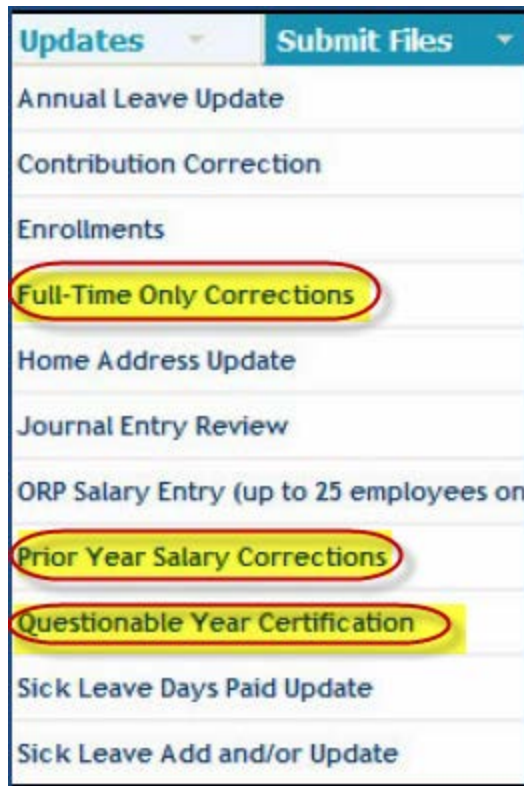
Employers should be familiar with the following terms and definitions as it relates to TRSL service credit:

- **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

- ▶ Record appears on the Questionable Years report
 - ▶ *EXAMPLE: New hire as of 10/12/1999, termed on 6/2000*
 - ▶ Need correct Full-time earnings to clear the questionable year record

Name	Sys	SSN	Fiscal Year	Status	Date of Employment	Date of Termination	Actual Earnings	Full-Time Earnings	Service Credit	Reason for Questioning Year
SUZANNE	4	4	2000	ACTIVE	10/12/1999	06/02/2000	18,813.50	18,813.50	0.78	2,3,4

EXAMPLE: Full-Time Only Correction

Full-Time Only Corrections

SSN: <div></div>			Employer: SC BD			
Name: <div></div>			Fiscal Year: 201			
System: 4						
Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	18,813.50	1,505.08	18,813.50	0.78	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 actual, 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. This is optional unless a 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 completed by another authorized signer at the agency.

Provide total salary amount employee would have made if worked entire year (182 days) as a full-time employee + any additional pay (stipends, supplements, etc).

Full-Time Earnings:

Reason:

Comment:

Use Comment field whenever possible

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:

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 was actually paid) plus any additional payments made to the employee (i.e., PIP summer school, overtime, stipends, house allowances, coaching supplements, sales tax, bonuses and any other monies paid to a member over and above their 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 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.
5. Select a reason for the correction.
6. 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.
7. Click the 'Submit' button to submit the correction.
8. 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

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:	<input type="text"/>
Comment:	<input type="text"/>
	<div><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></div>

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:

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: 		Employer ID: 5C 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
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: 14678.92

☐ 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 42750

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 form titled "Salary Correction" with two main sections: "Salary Correction Comment" and "Salary Correction Full-Time". Each section includes instructions and fields for "Reason" and "Comment".

Salary Correction Comment Section:

- 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:** A drop-down menu with a downward arrow.
- Comment:** A text field containing "Nov sales tax not reported".

Salary Correction Full-Time Section:

- 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:** A drop-down menu with a downward arrow.
- Comment:** A text field containing "Worked 9/21/2016-1/2/2017; 9 Mon EE".

Annotations:

- Two pink callout boxes with arrows pointing to the "Reason" drop-down menus in both sections, each containing the text: "Use Comment field or Reason drop-down menu".
- A "Submit" button is located between the two sections.

Expanded Reason Drop-down Menus:

- Salary Correction Comment Reason Drop-down:**
 - 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 Reason Drop-down:**
 - 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:

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

System: 4

SSN: [REDACTED]

Status: ACTIVE (A)

Status Date: 08/05/2020

Name: [REDACTED]

N MS

Process ID Legend

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	0.16	REGULAR		5,904.92	37,961.00	0.16
1st Year of Employment 28/180 days											
02/15/2013	By: Donna	QUESTIONABLE YEAR				Certification reason/comment		0.12 FT	Correction History		0.12

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	
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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

10% or 15% Cap Exemption Letters

- ▶ State law places a 10% or 15% cap in each of the years used to determine a Final Average Compensation (FAC)
 - ▶ 10% cap is used for the three-year average (members in one of the four state retirement systems prior to January 1, 2011)
 - ▶ 15% cap is used for the five-year average (members in one of the state retirement systems joining on or after January 1, 2011)
- ▶ Employers must complete cap exemption letter sent with approved salary exemption information for member to avoid/reduce cap



www.trsl.org
225.925.6440
PO Box 9446 Baton Rouge, LA 70804-9423

May 04, 2015

70 - CL

Service

10% CAP EXEMPTION FORM

Dear Employer:

Please complete form below regarding salary increases exempt from 10% cap and return to TRSL. *If this form is not received within 30 days of the date of this letter, we will assume there are no exemptions that apply and we will finalize the member's benefit accordingly.* If you have any questions, please call our Member Information Center (MIC) at (225) 925-9446 or toll-free at 1-877-ASK-TRSL (1-877-275-8775).

Examples of increases NOT EXEMPT: merit increase, promotion, step increase, stipends, sabbatical savings, extra comp, local increase only given to a specific group

Examples of increases EXEMPT:

- State legislative, Minimum Foundation Program (MFP) or R.S. 17:421.6 increases (exempt even if only given to a specific group)
- Local parish-wide increases (ALL employees of every group were given an increase - does not have to be the same amount) ex: sales tax, 13th check

Member: _____ SSN: _____

Comment: _____

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

State Legislative/MFP/ R.S. 17:421.6 Increase for School Boards:

State Legislative Increase for UNIVERSITIES:

Fiscal Year _____	\$ _____	Act 17 of 1996/1997	\$ _____
Fiscal Year _____	\$ _____	Act 10 of 1999/2000	\$ _____
Fiscal Year _____	\$ _____	Act 12 of 2001/2002	\$ _____
Fiscal Year _____	\$ _____	Act 17 of 2006/2007	\$ _____
Fiscal Year _____	\$ _____	Act 18 of 2007/2008	\$ _____

Local Parish-wide Increase Given to Everyone (for School Boards): (all certified & non-certified employees, teachers, administrators, & support workers received an increase – does not have to be the same amount):

Fiscal Year _____	\$ _____
Fiscal Year _____	\$ _____
Fiscal Year _____	\$ _____

Employers are responsible for the information being certified and will be held accountable if incorrect information results in an overpayment for the member, per La R.S. 11:888.

(Authorized Signature)

(Title)

(Date)

Automated Toll-Free: 1.877.ASK.TRSL | TDD: 225.925.3653 | Fax: 225.925.6366 – Retirement
Teachers' Retirement System of Louisiana is an equal opportunity employer and complies with Americans with Disabilities Act.

EXAMPLE: Cap Letter

Examples of increases NOT EXEMPT: merit increase, promotion, step increase, stipends, sabbatical savings, extra comp, local increase only given to a specific group

Examples of increases EXEMPT:

- State legislative, Minimum Foundation Program (MFP) or R.S. 17:421.6 increases (exempt even if only given to a specific group)
-Local parish-wide increases (ALL employees of every group were given an increase - does not have to be the same amount)
ex: sales tax, 13th check

Member: _____ R SSN: _____

Comment: FISCAL YEAR 2009

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

State Legislative/MFP/ R.S. 17:421.6 Increase for School Boards:

State Legislative Increase for UNIVERSITIES:

Fiscal Year 2019 \$ 1,000

Fiscal Year	\$
-------------	----

Fiscal Year _____ \$ _____

Fiscal Year _____ \$ _____

Fiscal Year	\$
-------------	----

Act 17 of 1996/1997 §

Act 10 of 1999/2000 \$

Act 12 of 2001/2002 \$

Act 17 of 2006/2007 \$ _____

Act 18 of 2007/2008 \$_____

Local Parish-wide Increase Given to Everyone (for School Boards): (all certified & non-certified employees, teachers, administrators, & support workers received an increase – does not have to be the same amount):

Fiscal Year 2019 \$ 750

Fiscal Year	\$
-------------	----

Fiscal Year _____ \$ _____

Employers are responsible for the information being certified and will be held accountable if incorrect information results in an overpayment for the member, per La R.S. 11:888.

(Authorized Signature)

HR Mgr
(Title)

10/20/2020
(Date)

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.

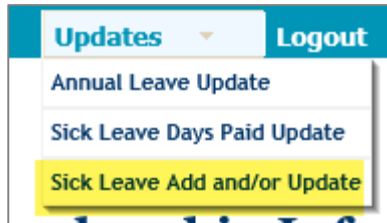
Sick leave

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: _____ System: 4
 Name: _____ 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!

Submit Files	Logout
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	

- ▶ Employers can submit a data file to update the sick leave usage for their employees
- ▶ Allows for historical information to be saved in a separate location
- ▶ Most software vendors have created a file path to use

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


Charter Schools & Sick Leave

- ▶ TRSL assumes all Charter Schools are paid PTO (Paid Time Off)
 - ▶ Charter Schools granting sick leave must notify TRSL in writing
 - ▶ Charter Schools granting PTO should notify TRSL in writing as well
 - ▶ This will remove the outstanding sick leave records from your agency's file



Index 15.0: Retirees Returning to Work

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



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 school board 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
 - ▶ LSERS or LASERS eligible position
 - ▶ private school, non-participating charter schools, private sector employers

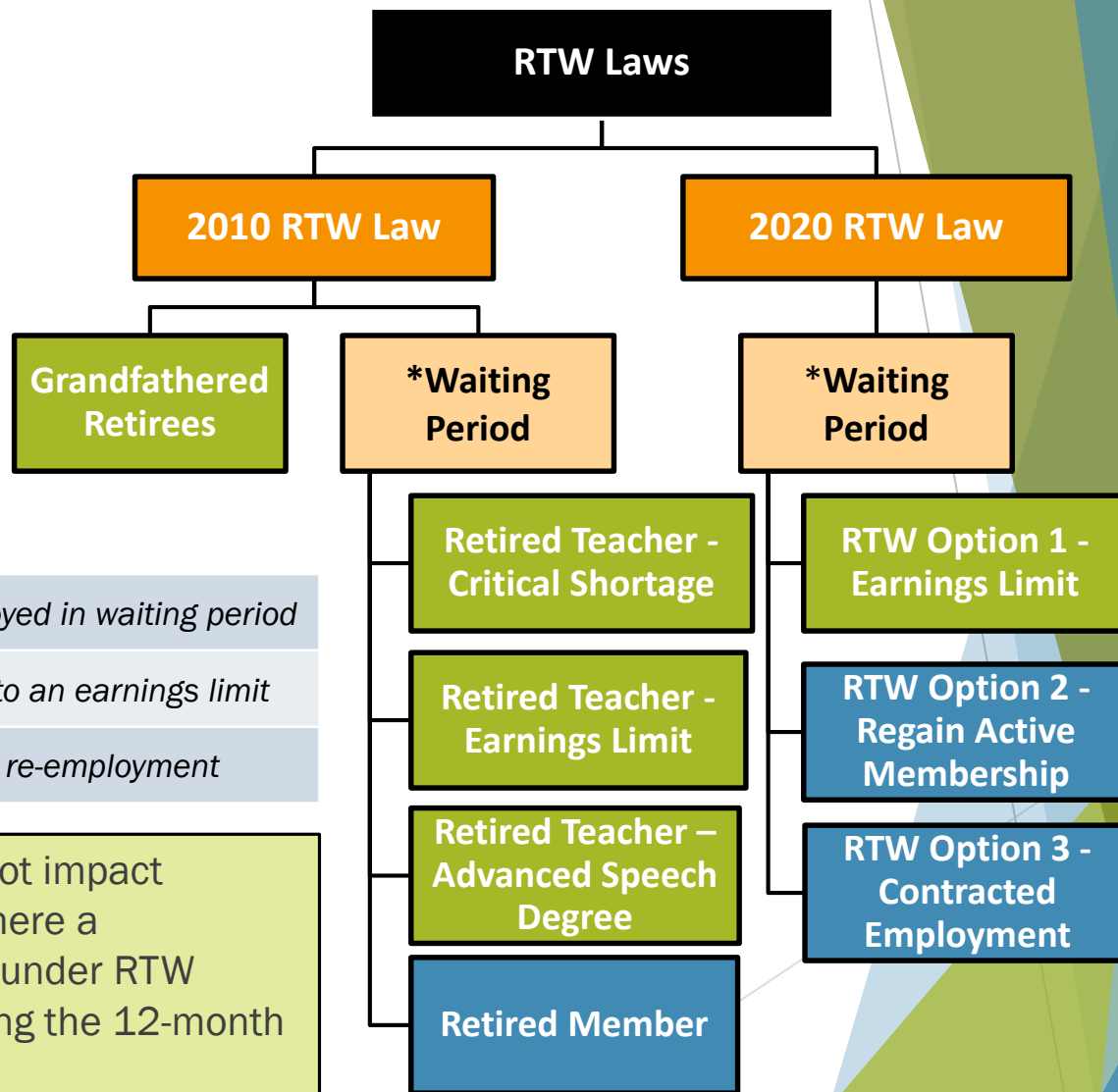
****NOTE: LSU Co-Op Retirees will be subject to TRSL's RTW laws if they become an active member of TRSL, retire and then return-to-work***

How to Determine TRSL-Eligible Positions

- ▶ K-12 – all positions except custodial, maintenance and those who work on a school bus
- ▶ 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 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



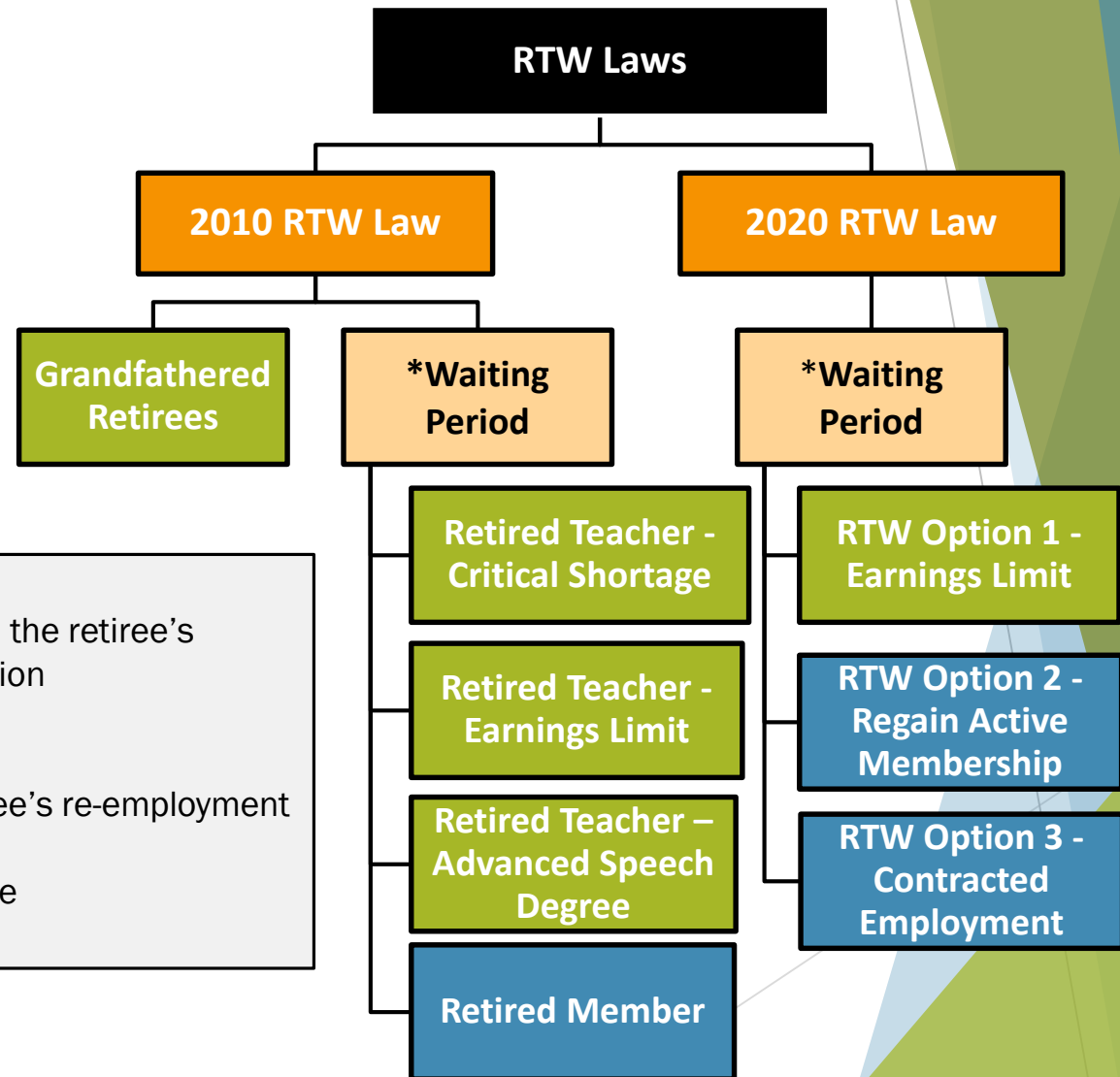
Benefit suspended while re-employed in waiting period

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



- ▶ Critical Shortage and 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 their benefit was actuarially reduced or was calculated at an accrual rate of less than 2.5%
 - ▶ This includes Plan B members
 - ▶ Does NOT include 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? *Substitute classroom teacher, adult literacy instructor, school nurse, presenter of professional development, tutor, proctor*

YES: Retired teacher - 25% earnings limit

NO: Go to next question

Question #3: Is the retiree returning to one of the following critical shortage positions? *Full- or part-time PreK-12 classroom teacher where a shortage exists; or full-time certified speech therapist, speech pathologists, audiologist, school counselor, school social worker, educational diagnostician, school psychologist, interpreter, educational transliterator, or educator of the deaf or hard of hearing where a critical shortage exists.*

YES: Retired Teacher - critical shortage

NO: "Retired Member" category

2010 Group: Summary of Provisions

RTW category	Contributions required	*Benefits suspended	25% annual earning 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
Critical shortage positions	YES	NO	NO
PreK-12 substitutes	YES	NO*	YES
Adult education	YES	NO*	YES
School nurses	YES	NO*	YES
Presenter of professional development	YES	NO*	YES
Tutor	YES	NO*	YES
Proctor	YES	NO*	YES
RETIRED MEMBERS:	NO	YES	N/A

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

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 (or 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-ELK125B(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

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

Updates ▾

Annual Leave Update

Contribution Correction

Enrollments

Enrollments

SSN:

Date of Birth:

Name:

Instructions for Enrolling Return-to-Work Members:

1. Complete all required fields and click 'Submit'.

Status Information

System	Status	Status Code	Status Date
4	DROP RET	(RR)	

Employment History

Employer ID	Employer Name	System	Start Date	End Date	RTW Type
		4			AUTO-ENROLL
		4			

Enter Enrollment Information Below

System: 4 ▾

Employer ID:

Enrollment Date (mm/dd/yyyy):

Return-to-Work Provision:

Choose a Return To Work Provision

Critical Shortage Full-Time (PreK-12)
 Critical Shortage Part Time (PreK-12)
 Critical Shortage Speech Therapist, etc.
 Critical Shortage Educational Diagnostician
 Critical Shortage School Counselor
 Critical Shortage Social Worker
 Critical Shortage School Psychologist
 Critical Shortage Interpreter
 Critical Shortage Educational Transliterator
 Critical Shortage Educator of Deaf or Hard of Hearing
 Earnings Limit: PreK-12 Substitute
 Earnings Limit: Adult Ed Literacy Ins
 Earnings Limit: School Nurse
 Earnings Limit: Proctor
 Earnings Limit: Tutor
 Earnings Limit: Presenter of Professional Development
 Advanced Degree Speech
 Suspend for Duration of Employment

Gender (update gender if needed):

Address:

City:

State:

Zip Code:

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;
 2. Retirees instructing adults through an adult education or literacy program; and
 3. School nurse position (as defined in La. R.S. 17:28)

Advanced Degree in Speech	
<input type="checkbox"/>	I certify that the retiree I am enrolling holds an advanced degree in speech therapy, speech pathology, or audiology.
Adult Education	
<input type="checkbox"/>	I certify that the retiree I am enrolling holds a valid Louisiana teaching certificate and will be instructing adults through an adult education or literacy program administered through a public institution of elementary or secondary education.
School Nurse	
<input type="checkbox"/>	I certify that the retiree I am enrolling is filling the school nurse position provided for in La. R.S. 17:28.

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 unless you are Plan B parish then System 3 is available)
 - ▶ 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

City/Parish School Boards, Charter Schools, and Lab Schools to include Louisiana Department of Education (0068), Department of Public Safety & Corrections (0140) and Office of Juvenile Justice (0296)

RTW Option 1 or RTW Option 2 Enrollments:

1. Classroom Teacher
2. Teacher's Aide
3. Pupil Support Services
4. Instructional Staff Services
5. General Administration
6. School Administration
7. Business Services
8. Central Services
9. Food Service Operations
10. Clerical/Secretarial

Portal B: 2020 RTW Enrollment

Position Types

Unions/Professional Organizations/Specific State Agencies

Teacher unions, various professional organizations, and certain state agencies *[including, but not limited to Board of Elementary & Secondary Education (0127), Association of Professional Educators of La (0207), La Resource Center for Educators (0287), La Department of Educators Contractors (0268)]* will need to type the retiree's position title in the **"Position Title"** field.

1. Position Type Description will default to **"Other"**
 - ▶ Enter/type retiree's position title into the Position Title Field

Portal B: 2020 RTW Enrollment Position Types

Classroom Teacher/Teacher's Aide	PreK-12 Teachers or Aides in the regular or special education programs, as well as those in vocational education, or other instructional or special programs
Pupil Support Services	Child welfare and attendance services, guidance and health services, pupil assessment and appraisal services
Instructional Staff Services	Parish-wide directors/supervisors/coordinators, instruction and curriculum development services, staff training services, media-based instruction or other educational media services
General Admin	Board of Education Services, tax assessment and collection services, Office of the Superintendent of Assistant Superintendent or other executive administrative services
School Admin	Principals and assistant principals or other school administrators
Business Services	Fiscal and purchasing services, warehousing and distributing services, printing/publishing and duplicating services
Central Services	Planning, research, development, and evaluation services, public information and personnel services, data processing services
Food Service Operations	Food Services Operations, enterprise operations, community service operations, facility acquisition and construction services (also includes secretaries which fall under School Food Services Funding)
Clerical/Secretarial	General clerical or secretarial positions

- For PreK-12 employers, the position types are based on Department of Education PEP code categories. Refer to the [Department of Education website](#) for an inclusive list.

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.

Critical Shortage Certification (Form 15CS)

- ▶ This certification form should be completed for any retiree being enrolled under the 2010 RTW Law under critical shortage.
- ▶ By law, TRSL must suspend the benefit of a retiree enrolled under critical shortage until the Critical Shortage Certification (Form 15CS) is received and validated.
- ▶ Failure to submit the critical shortage certification within 45 days may delay the retiree's receipt of retirement benefits or result in the retiree's reclassification.
 - ▶ Any overpayment of benefits due to reclassification could result in an employer charge.
- ▶ Critical shortages must be certified annually.
- ▶ TRSL will terminate all critical shortage enrollments on June 30.

 Teachers' Retirement System of Louisiana 8401 United Plaza Blvd, Ste 300 • Baton Rouge, LA 70809-7017 PO Box 94123 • Baton Rouge, LA 70804-9123 Telephone: (225) 925-6446 • Fax: (225) 925-4779 • www.TRSL.org		Form 15CS (06/18)
		07-AJRC
Retiree Return-to-Work Critical Shortage Certification <small>A critical shortage is defined as any situation where there is a shortage of certified teachers in a certain subject area or a shortage of certified speech therapists, speech pathologists, audiologists, educational diagnosticians, school social workers, school counselors, school psychologists, interpreters, educational transliterators, or educators of the deaf or hard of hearing. La. R.S. 11:710 requires employers to certify their critical shortage to TRSL. Employers are required to maintain proof of certification requirements, advertisements, notices, and applicant information.</small>		
Section 1 — Retiree Information Retiree Name: Last, first, M, suffix (Jr, III, etc.) _____ Social Security number _____		
Section 2 — Critical shortage certification Employer Name: _____ Employer ID number _____		
Instructions: Online enrollment must be processed prior to submitting this certification. Select only one option below.		
<input type="checkbox"/> Full-time positions as PreK-12 classroom teachers: <ul style="list-style-type: none"> We certify that a shortage of certified teachers exists in the subject area listed below. We certify that we have 1) advertised on two separate occasions in the official journal and 2) posted at the career development office (or similar entity) of every post-secondary institution within a 120-mile radius of our governing authority that a shortage exists and the position sought to be filled. We certify that there were no certified applicants who are not retirees, or there were fewer than three applicants for the position. We certify that we have complied with the certification requirement to the Board of Elementary and Secondary Education (BESE). 		
Position description/job title _____ Duration of employment (end date must be provided) From ____/____/____ to ____/____/____ Date of 1st advertisement in the official journal notice ____/____/____ Date of 2nd advertisement in the official journal notice ____/____/____ Date of certification to BESE ____/____/____ Superintendent Name _____ Superintendent Signature _____ Date ____/____/____ Personnel Director Name _____ Personnel Director Signature _____ Date ____/____/____		
<input type="checkbox"/> Part-time positions as PreK-12 classroom teachers: <ul style="list-style-type: none"> We certify that a shortage of certified teachers exists in the subject area listed below. We certify that we have complied with the certification requirement to the Board of Elementary and Secondary Education (BESE). If duration of employment exceeds 3 months, the hours worked per week must be reported. 		
Position description/job title _____ Duration of employment (end date must be provided) From ____/____/____ to ____/____/____ Hours worked per week: (if duration exceeds 3 months) _____ Date of advertisement (optional) ____/____/____ Date of certification to BESE ____/____/____ Superintendent Name _____ Superintendent Signature _____ Date ____/____/____ Personnel Director Name _____ Personnel Director Signature _____ Date ____/____/____		
<input type="checkbox"/> Full-time speech therapists, speech pathologists, audiologists, educational diagnosticians, school social workers, school counselors, school psychologists, interpreters, educational transliterators, or educators of the deaf or hard of hearing: <ul style="list-style-type: none"> I certify that a shortage of speech therapists, speech pathologists, audiologists, educational diagnosticians, school social workers, school counselors, school psychologists, interpreters, educational transliterators, or educators of the deaf or hard of hearing exists. I certify that I have 1) advertised on two separate occasions in the official journal and 2) posted at the career development office (or similar entity) of every post-secondary institution within a 120-mile radius of our governing authority that a shortage exists and the position sought to be filled. I certify that there were no qualified applicants who are not retirees, or there were fewer than three applicants for the position. I certify that I have complied with the certification requirement to the Board of Elementary and Secondary Education (BESE). 		
Position description/job title _____ Duration of employment (end date must be provided) From ____/____/____ to ____/____/____ Date of 1st advertisement in the official journal notice ____/____/____ Date of 2nd advertisement in the official journal notice ____/____/____ Date of certification to BESE ____/____/____ School Board/Designee Name _____ School Board/Designee Title _____		

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) 07-15ELEC rev. 07/20

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: _____
City, state, zip: _____ Date of birth (mm/dd/yyyy): _____
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 for my decision to 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
Teachers' Retirement System 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: _____ Assigned to: _____

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-11d)

Address: Street/Rd/Hwy _____ Social Security number _____
City/State/Zip _____
Current telephone (include area code) _____
E-mail address: _____
Name of current or last employer _____
SSN: _____

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):

- 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.)
- 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: _____
- 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) _____

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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.

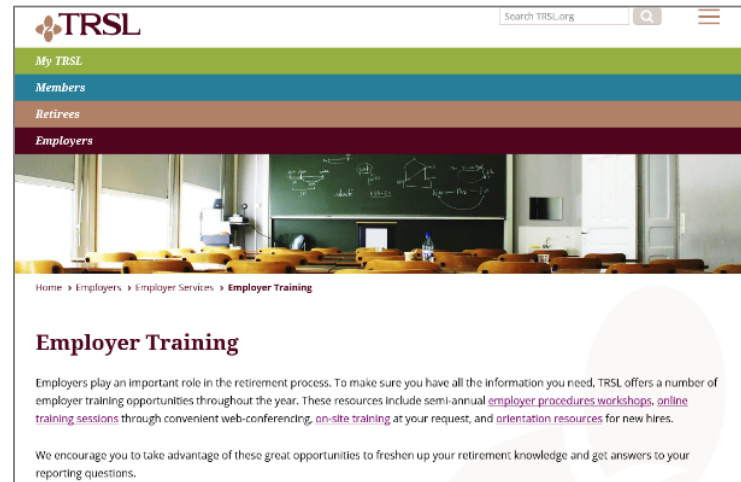
[Search Events](#)

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

