



Teachers' Retirement System of Louisiana

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BOARD OF TRUSTEES

Elected

Date: August 31, 2021

Holly Bridges Gildig, M.Ed.
Chair
5th District

To: TRSL-Participating Employers

David A. Hennigan
Vice Chair
4th District

From: Douglas G. Swenson, Deputy Director

Neshelle S. Nogess M.B.A.
1st District

RE: Using staffing services that hire TRSL retirees for part-time/temporary positions

Lotte T. Delaney, M.P.A.
2nd District

TRSL is aware that some employment staffing services recruit and hire TRSL retirees to fill part-time/temporary positions with TRSL-participating agencies. Please review the following information related to the re-employment of retirees through contract or corporate contract and the employer reporting requirements for re-employed TRSL retirees.

Tia T. Mills, Ed.D.
3rd District

Ricky Julien, Sr., M.Ed.
6th District

Suzanne Breaux
7th District

Jerry J. Baudin, Ph.D.
Retired Members

Difference between employment by contract and employment by corporate contract: In general, individuals hired directly through a contract are independent contractors who provide services for a TRSL-participating employer. The individual's compensation is typically reported to the IRS on a Form 1099.

James A. Taylor, Sr., J.D., Ph.D.
Retired Members

Sommer Purvis
School Food Service

Paul E. Nelson, Ph.D.
Superintendents

Thomas F. Stafford, Ph.D.
Colleges & Universities

Employment by corporate contract is when an individual performs services for a business entity such as an LLC, corporation, partnership, or company pursuant to the business entity's contract with a TRSL-participating employer. An example of a corporate contract would be a staffing service that provides substitute teachers or temporary employees to a TRSL-participating agency.

Appointed

Lance Harris
Chair, House
Retirement Committee

Return-to-work laws: There are two return-to-work laws that apply to TRSL retirees who are re-employed in TRSL-eligible positions. These laws extend to retirees whose re-employment is based on employment by contract or corporate contract.

Ex Officio

Edward J. "Ed" Price
Chair, Senate
Retirement Committee

John M. Schroder
State Treasurer

Cade Brumley, Ed.D.
State Superintendent
of Education

Jay Dardenne
Commissioner, Division
of Administration

Director

Katherine Whitney

Deputy Director
Douglas Swenson

Assistant Director
Jeff LaCour

Chief Investment Officer
Philip Griffith

Executive Counsel
Kenneth L. "Trey" Roche, III

Executive Staff Officer
Lisa Barousse

Executive Assistant
Shameeka Kaufman

1. La R.S. 11:710 (2010 RTW Law): A retiree re-employed under contract or corporate contract can be considered a "retired teacher" and have an earnings limit if re-employed in certain positions. Those positions include: substitute teacher, tutor, proctor, school nurse, adult literacy instructor, adjunct professor, or presenter of professional development. If re-employed in a position that does not meet the definition of a "retired teacher," the retiree is considered a "retired member" and their benefit would be suspended for the duration of re-employment.

2. La R.S. 11:710.1 (2020 RTW Law): Any re-employment by contract or corporate contract will result in the retiree's benefit being suspended, regardless of the position. The 2020 RTW Group includes:

- Retirees who return to work in a position eligible for TRSL membership for the first time on or after July 1, 2020
Retirees in the 2010 RTW Group (subject to La. R.S. 11:710) who make an irrevocable election to transfer to the 2020 RTW Group

Toll free (outside the Baton Rouge area): 1.877.ASK.TRSL (1.877.275.8775)

TRSL is an equal opportunity employer and complies with the Americans with Disabilities Act.

**Reporting Requirements:** If you employ TRSL retirees through contract or corporate contract (includes contracting with a staffing service that employs a TRSL retiree), you are required to submit the following: (1) online enrollments and terminations; (2) a Form 15ELEC for all retirees in the 2020 RTW Group; and (3) salary and contributions for retirees classified as “retired teachers” in the 2010 RTW Group.

Additionally, your RET Annual Salary File should include all retirees re-employed by contract or corporate contract. Third-party vendors and staffing services are not able to report enrollments or terminations of retirees who return to work and TRSL will only accept a RET Annual Salary File from third-party vendors for a reporting agency. All other reporting requirements are the responsibility of the TRSL reporting agency. **Any overpayment of benefits identified as a result of not enrolling a retiree, especially those in the 2020 RTW Group, will be charged to your agency through the annual RTW audit.**

If you have any questions regarding the reemployment of retirees, contact Jessica Trosclair at (225) 925-6446, ext. 3663 or toll free at 1-877-ASK-TRSL (1-877-275-8775), ext. 3663.