

## CONTENTS

### [Eligibility for TRSL membership](#)

[Plan types](#)

[Membership eligibility](#)

[Ineligible employees](#)

### [Special conditions](#)

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

[Visas](#)

[No Social Security number](#)

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

[Charter organizations with multiple charter schools](#)

[Dual positions in Plan B parishes](#)

[Retaining TRSL membership](#)

[Joining TRSL after ORP](#)

[Participation](#)

[Retirees returning to work](#)

### [Enrollments](#)

[Online enrollments](#)

[EMIS instructions for online enrollment](#)

[DROP member enrollments](#)

[Form 2 enrollments \(paper form\)](#)

### [Important enrollment docs](#)

[Reporting Not Enrolled report](#)

[Frequently asked questions](#)

## REQUIRED FORMS

[Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)

[Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)

[Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

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\(35\)](#)
- 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 service credit for eligibility) – [LSA R.S. 11:723](#)
- TRSL Secondary Employer Criteria – [Louisiana Administrative Code Title 58, Part III, §201](#).

This handbook summarizes these rules in less legalistic terms; however, it is not a complete description of the law. For a complete reference guide, refer to sections of [Title 11 of the Louisiana Revised Statutes](#) that pertain to TRSL.

Employers should keep the following responsibilities in mind when enrolling and reporting TRSL members:

1. You are responsible for checking the Member Summary screen in [EMIS](#) to verify a member's status in TRSL.
2. You are responsible for making the initial determination of an employee's eligibility for membership. The following pages explain the membership rules that currently apply. Please review these pages carefully when making your eligibility determination.
3. You are responsible for documenting your decision regarding a position's eligibility. Your documentation will help protect you in case questions arise about a decision you have made.
4. You are responsible for regularly reviewing the determinations you have made. By doing so, you can ensure that you are reporting correctly.
5. All employers are responsible for reporting eligible members and retirees returning to work from the first day of hire.

## CONTENTS

### [Eligibility for TRSL membership](#)

[Plan types](#)

[Membership eligibility](#)

[Ineligible employees](#)

### [Special conditions](#)

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

[Visas](#)

[No Social Security number](#)

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

[Charter organizations with multiple charter schools](#)

[Dual positions in Plan B parishes](#)

[Retaining TRSL membership](#)

[Joining TRSL after ORP Participation](#)

[Retirees returning to work](#)

### [Enrollments](#)

[Online enrollments](#)

[EMIS instructions for online enrollment](#)

[DROP member enrollments](#)

[Form 2 enrollments \(paper form\)](#)

[Important enrollment docs](#)

[Reporting Not Enrolled report](#)

[Frequently asked questions](#)

## REQUIRED FORMS

[Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)

[Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)

[Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

## Eligibility for TRSL membership

An employee's position (or job) and employment status (full-time, part-time, seasonal, temporary) are key elements in determining his/her TRSL membership eligibility.

Mandatory enrollment is required for all employees who meet eligibility requirements. Contributions on all earnable compensation must be withheld from the first day of paid service.

### Plan types

TRSL administers three different membership plans: Regular, Plan A, and Plan B.

Members of the **Regular Plan** are employees that meet the legal definition of "teacher" in accordance with [Louisiana Revised Statute 11:701\(35\)\(a\)](#).

Members of **Plan A and Plan B** are school food service workers whose salary is paid through school food service funds.

- **Plan A** school food service employees are employed in parish school systems that have withdrawn from Social Security coverage.
- **Plan B** school food service employees are employed in parish school systems that have not withdrawn from Social Security coverage. These parishes are sometimes referred to as "[Plan B parishes](#)." These employees pay into TRSL and Social Security.

**Plan A and Plan B became part of TRSL on July 1, 1983, when School Lunch Employees' Retirement System merged with TRSL.**

## CONTENTS

[Eligibility for TRSL membership](#)

[Plan types](#)

[Membership eligibility](#)

[Ineligible employees](#)

[Special conditions](#)

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

[Visas](#)

[No Social Security number](#)

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

[Charter organizations with multiple charter schools](#)

[Dual positions in Plan B parishes](#)

[Retaining TRSL membership](#)

[Joining TRSL after ORP Participation](#)

[Retirees returning to work](#)

[Enrollments](#)

[Online enrollments](#)

[EMIS instructions for online enrollment](#)

[DROP member enrollments](#)

[Form 2 enrollments \(paper form\)](#)

[Important enrollment docs](#)

[Reporting Not Enrolled report](#)

[Frequently asked questions](#)

## REQUIRED FORMS

[Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)

[Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)

[Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

### Membership eligibility:

#### Regular Plan

Employer Type	Requirements	Eligible Positions*
City or parish school board	Work more than 20 hours per week and is not seasonal or temporary  <b>(EXCEPTION:</b> See "Special conditions" section for <a href="#">part-time, seasonal, or temporary employees</a> )	All employees <i>except</i> custodians, maintenance workers, bus drivers, bus aides, bus monitors, or bus attendants.
Charter schools	Work more than 20 hours per week and is not seasonal or temporary  <b>(EXCEPTION:</b> See "Special conditions" section for <a href="#">part-time, seasonal, or temporary employees</a> , and charter organizations with multiple charter schools)	All employees <i>except</i> custodians, maintenance workers, bus drivers, bus aides, bus monitors, or bus attendants.  <i>NOTE: Membership is mandatory for Type 4 charter school employees.</i>
State college or university, including laboratory schools	Work at least half of what the college or university considers full-time (teachers/professors), or work more than 20 hours per week, and is not seasonal or temporary  <b>(EXCEPTION:</b> See "Special conditions" sections for <a href="#">part-time, seasonal, or temporary employees</a> and <a href="#">institutions of higher education</a> )	Unclassified staff
Technical college	Work at least half of what the college or university considers full-time (teachers/professors) or work more than 20 hours per week, and is not seasonal or temporary  <b>(EXCEPTION:</b> See "Special conditions" section for <a href="#">part-time, seasonal, or temporary employees</a> )	Unclassified staff
Other public education agencies	See <a href="#">LSA-R.S. 11:701(35)</a>	Other agencies include Louisiana Federation of Teachers, Louisiana Association of Educators, Louisiana Resource Center for Educators, and New Orleans Center for Creative Arts.

\*Not all positions listed; contact your [Retirement Analyst Liaison](#) for questions on which positions are eligible for one of TRSL's membership plans.

## CONTENTS

- [Eligibility for TRSL membership](#)
- [Plan types](#)
- [Membership eligibility](#)
- [Ineligible employees](#)
- [Special conditions](#)
- [Part-time, seasonal, or temporary employees](#)
- [Visas](#)
- [No Social Security number](#)
- [Employees who contribute to two different systems](#)
- [Charter organizations with multiple charter schools](#)
- [Dual positions in Plan B parishes](#)
- [Retaining TRSL membership](#)
- [Joining TRSL after ORP Participation](#)
- [Retirees returning to work](#)
- [Enrollments](#)
- [Online enrollments](#)
- [EMIS instructions for online enrollment](#)
- [DROP member enrollments](#)
- [Form 2 enrollments \(paper form\)](#)
- [Important enrollment docs](#)
- [Reporting Not Enrolled report](#)
- [Frequently asked questions](#)

## REQUIRED FORMS

- [Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)
- [Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)
- [Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

### Plan A

Only school food service employees in a Plan A parish who meet the following provision may continue membership in TRSL Plan A:

- Employees who were members of the Louisiana School Lunch Employees’ Retirement System Plan A on July 1, 1983, are TRSL Plan A members for the duration of their membership in TRSL, as long as they remain an eligible food service employee in a Plan A parish.
- This plan is closed to all future school lunch employees in Plan A parishes. All new food service employees who work more than 20 hours per week in Plan A parishes must be enrolled in TRSL Regular Plan, provided they meet the eligibility requirements for the Regular Plan.
- Former School Lunch Plan A members who refund their Plan A service credit are treated as new employees when they become reemployed by a TRSL employer, even if they later purchase their withdrawn time. These employees will be enrolled into the TRSL Regular Plan.
- If a TRSL Plan A member changes employment, even if staying with the same employer, and no longer meets the eligibility requirements of Plan A, then that Plan A member must contribute to TRSL Regular Plan if they are eligible for TRSL membership. This includes the situation where the employee becomes employed in a position normally eligible for another retirement system. In such a case, if the employee has five years of TRSL service credit for eligibility, the member can opt to stay in TRSL per [LSA-R.S. 11:723](#), but the employee will become a TRSL Regular Plan member.

### Plan B

School food service employees who work more than 20 hours per week in a Plan B parish are required to join TRSL Plan B. These employees pay into TRSL and Social Security.

Plan B parishes				
Allen	Catahoula	Jefferson	Morehouse	St. John the Baptist
Assumption	Concordia	Jefferson Davis	Orleans	St. Mary
Avoyelles	DeSoto	Lafayette	Red River	Washington
Cameron	East Feliciana	LaSalle	St. Helena	West Feliciana

## CONTENTS

[Eligibility for TRSL membership](#)

[Plan types](#)

[Membership eligibility](#)

[Ineligible employees](#)

[Special conditions](#)

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

[Visas](#)

[No Social Security number](#)

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

[Charter organizations with multiple charter schools](#)

[Dual positions in Plan B parishes](#)

[Retaining TRSL membership](#)

[Joining TRSL after ORP Participation](#)

[Retirees returning to work](#)

[Enrollments](#)

[Online enrollments](#)

[EMIS instructions for online enrollment](#)

[DROP member enrollments](#)

[Form 2 enrollments \(paper form\)](#)

[Important enrollment docs](#)

[Reporting Not Enrolled report](#)

[Frequently asked questions](#)

## REQUIRED FORMS

[Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)

[Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)

[Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

- If a TRSL Plan B member changes employment to a TRSL employer who is not in a Plan B parish, then that TRSL Plan B member must join TRSL Regular Plan if they are still eligible for TRSL membership.
- If a former Plan B member later returns to a Plan B parish as a school food service employee, they must rejoin TRSL Plan B.
- If a TRSL Plan B member changes employment, but remains with the same Plan B parish or moves to another Plan B parish, and no longer meets the eligibility requirements of Plan B, then that Plan B member must contribute to TRSL Regular Plan if they are eligible for TRSL membership. This includes the situation where the employee becomes employed in a position normally eligible for another retirement system. In such a case, if the employee has five years of TRSL service credit for eligibility, the member can opt to stay in TRSL per [LSA-R.S. 11:723](#), but the employee will become a TRSL Regular Plan member

### ***Ineligible employees***

Employees specifically ineligible for TRSL membership per [LSA R.S. 11:701\(35\)\(b\)](#):

- Any employee who is employed as a school bus driver, a janitor, custodian, maintenance employee, school bus aide, bus monitor, or bus attendant at a city or parish school board.
- Any classified state employee at any state college, university, or technical college.
- Employees of the State Department of Education – Exception: persons employed on or after July 1, 1991 who are already members of TRSL, shall remain TRSL members.
- Board members and unclassified employees of any board created by [Article VIII of the Louisiana State Constitution](#) who became employed on or after July 1, 1991, who are members of the Louisiana State Employees’ Retirement System (LASERS) shall remain LASERS members.

Boards created by Article VIII of Louisiana State Constitution	
State Board of Elementary and Secondary Education (BESE)	Board of Supervisors of Southern University
Board of Regents	Board of Supervisors of Community & Technical Colleges
Board of Supervisors of the University of Louisiana System	Parish School Boards
Board of Supervisors of Louisiana State University	



## CONTENTS

### [Eligibility for TRSL membership](#)

[Plan types](#)

[Membership eligibility](#)

[Ineligible employees](#)

### [Special conditions](#)

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

[Visas](#)

[No Social Security number](#)

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

[Charter organizations with multiple charter schools](#)

[Dual positions in Plan B parishes](#)

[Retaining TRSL membership](#)

[Joining TRSL after ORP Participation](#)

[Retirees returning to work](#)

### [Enrollments](#)

[Online enrollments](#)

[EMIS instructions for online enrollment](#)

[DROP member enrollments](#)

[Form 2 enrollments \(paper form\)](#)

### [Important enrollment docs](#)

[Reporting Not Enrolled report](#)

[Frequently asked questions](#)

## REQUIRED FORMS

[Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)

[Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)

[Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

- Individuals employed by a TRSL reporting agency under J or F visas (exchange visitor program), excluding J-1 visas  
**EXCEPTION:** J-1 visa holders are eligible, as well as all other non-J or non-F visa holders. (Refer to "Special conditions" section for more information on visa types eligible for TRSL membership.)

**Questions about membership eligibility?** Contact your [Retirement Analyst Liaison](#).

## Special conditions

This section provides information about special conditions, important terms and definitions for TRSL membership eligibility. You may encounter some of these special situations when assessing membership eligibility for a new hire or an employee who has changed positions with your agency.

### ***Part-time, seasonal, or temporary employees***

Employees who are considered part-time, seasonal, or temporary are not typically eligible for TRSL membership under the provisions of LSA R.S. 11:162(B). However, there are **exceptions** that require mandatory enrollment and reporting.

Please reference the following table for instances where you will be required to enroll a part-time, seasonal, or temporary employee.

#### **PART-TIME, SEASONAL, OR TEMPORARY EMPLOYEES (*who are not TRSL retirees returning to work*)**

##### **Five (5) Year Rule:** (*Effective July 1, 2003*)

PreK-12 [classroom teachers](#), including charter schools, with five or more years of service credit for eligibility in TRSL and paid with W-2 earnings must be enrolled in TRSL. Eligible W-2 employees must meet the [definition of "classroom teacher"](#) as furnished by the Board of Elementary and Secondary Education (BESE).

##### **Ten (10) Year Rule:**

W-2 employees in any TRSL eligible position, other than a "classroom teacher" as referenced above, who have 10 or more years of service credit for eligibility in TRSL must be enrolled in TRSL.

## CONTENTS

### [Eligibility for TRSL membership](#)

[Plan types](#)

[Membership eligibility](#)

[Ineligible employees](#)

### [Special conditions](#)

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

[Visas](#)

[No Social Security number](#)

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

[Charter organizations with multiple charter schools](#)

[Dual positions in Plan B parishes](#)

[Retaining TRSL membership](#)

[Joining TRSL after ORP Participation](#)

[Retirees returning to work](#)

### [Enrollments](#)

[Online enrollments](#)

[EMIS instructions for online enrollment](#)

[DROP member enrollments](#)

[Form 2 enrollments \(paper form\)](#)

### [Important enrollment docs](#)

[Reporting Not Enrolled report](#)

[Frequently asked questions](#)

## REQUIRED FORMS

[Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)

[Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)

[Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

### PRIMARY VS. SECONDARY EMPLOYMENT *(applies to TRSL non-retirees only)*

#### Primary Employment:

TRSL non-retiree employed on a full-time or part-time/seasonal/temporary basis with a TRSL-covered agency **as a W-2 employee**

- **Member must meet the 5-year or 10-year eligibility** requirement described in table above **if part-time, seasonal, or temporary.**
- **Member must be paid with W-2 earnings** (applies to both full-time and part-time/seasonal/temporary employment)

#### Secondary Employment:

Part-time/seasonal/temporary employee working in a TRSL-eligible position at your agency and also working at another TRSL-covered employer (dual employment/concurrent enrollment). Applies only to TRSL non-retirees.

- Must have a *current* primary TRSL employer
- Applies to both **W-2 earnings** and **Form 1099 payments**

#### Secondary Employment W-2 Earnings:

W-2 employees at another TRSL-eligible employer who meet [Primary Employment](#) enrollment criteria AND are working part-time, seasonal, or temporary in a TRSL-eligible position and **paid with W-2 earnings at your agency** are required to be enrolled in TRSL under the 'Secondary' employer type, regardless of years of service.

#### Secondary Employment Form 1099 Payments:

W-2 covered employees at another TRSL-eligible employer who meet [Primary Employment](#) enrollment criteria AND are working part-time, seasonal, or temporary in a TRSL-eligible position and **receive compensation via Form 1099 payments at your agency**, do not enroll, if **ALL** of the following occur [does not pertain to TRSL return-to-work retirees]:

- The individual contract is for \$1,000 or less, and a Form 1099 is issued.
- The cumulative amount of the Form 1099 payments issued by your agency as the secondary employer to the employee does not exceed \$15,000 in a fiscal year.

If an individual contract is for **more than \$1,000**, then the entire payment is earnable compensation **subject to TRSL employer and employee contributions.**

If the cumulative amount of the Form 1099 payments issued by your agency to the employee **exceeds \$15,000 in a fiscal year**, then all Form 1099 payments **in excess of \$15,000** in that TRSL fiscal year are earnable compensation **subject to TRSL employer and employee contributions.**

*EXAMPLE: A non-retired employee with a primary TRSL employer who is also working in a TRSL-eligible position at another TRSL-covered agency (will be secondary employer) and is paid \$18,000 in a single fiscal year via Form 1099 payments. The secondary employer should withhold TRSL contributions for \$3,000 (\$18,000 – \$15,000) and enroll the employee for the applicable period in which TRSL contributions are made.*

## CONTENTS

### [Eligibility for TRSL membership](#)

[Plan types](#)

[Membership eligibility](#)

[Ineligible employees](#)

### [Special conditions](#)

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

[Visas](#)

[No Social Security number](#)

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

[Charter organizations with multiple charter schools](#)

[Dual positions in Plan B parishes](#)

[Retaining TRSL membership](#)

[Joining TRSL after ORP](#)

[Participation](#)

[Retirees returning to work](#)

### [Enrollments](#)

[Online enrollments](#)

[EMIS instructions for online enrollment](#)

[DROP member enrollments](#)

[Form 2 enrollments \(paper form\)](#)

### [Important enrollment docs](#)

[Reporting Not Enrolled report](#)

[Frequently asked questions](#)

## REQUIRED FORMS

[Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)

[Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)

[Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

**NOTE: TRSL non-retiree members cannot contribute on 1099 earnings only. If a non-retiree is not currently a W-2 employee who meets Primary Employment enrollment at another TRSL-eligible employer, contract (1099) earnings are not reportable to TRSL by the contract employer.**

### **Part-time, seasonal, or temporary employees (cont'd)**

#### **Related terms and definitions**

- **Part-time employee:** Any employee who normally works 20 hours or less per week.
- **Part-time employee at a post-secondary educational institution:** A teacher who normally works less than one-half of the classroom hours designated as full-time by the institution per semester or quarter (Less than 50% effort).
- **Seasonal employee:** An employee who normally works on a full-time basis less than five months in a year.
- **Temporary employee:** Any employee performing services under a contractual arrangement with the employer of two years or less in duration.

#### **Additional terms/descriptions:**

**Classroom teacher, per BESE definition** (applies to PreK-12, including eligible charter schools):

- Effective July 1, 2003, LSA-R.S. 11:162[C] requires membership for part-time, seasonal, or temporary **classroom teachers** who have or earn *five or more years* of service credit for eligibility in TRSL.
- The definition of a "classroom teacher" is provided by the Board of Elementary and Secondary Education (BESE) in the [Louisiana Administrative Code Title 28: Part XLI, Bulletin 1929 § 901.C.1.b](#).
- For the purposes of LA-R.S. 11:162[C], a classroom teacher shall mean an employee of a city, parish, or other local public school board or special school under the control of the State Board of Elementary and Secondary Education, any educational institution supported by and under the control of the State Board of Elementary and Secondary Education, or any city or parish school board:
  - » *Whose job description and assigned duties include the instruction of pupils in courses in traditional or nontraditional classroom situations for which daily pupil attendance figures for the school system are kept; and*



## CONTENTS

### [Eligibility for TRSL membership](#)

[Plan types](#)

[Membership eligibility](#)

[Ineligible employees](#)

### [Special conditions](#)

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

[Visas](#)

[No Social Security number](#)

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

[Charter organizations with multiple charter schools](#)

[Dual positions in Plan B parishes](#)

[Retaining TRSL membership](#)

[Joining TRSL after ORP Participation](#)

[Retirees returning to work](#)

### [Enrollments](#)

[Online enrollments](#)

[EMIS instructions for online enrollment](#)

[DROP member enrollments](#)

[Form 2 enrollments \(paper form\)](#)

### [Important enrollment docs](#)

[Reporting Not Enrolled report](#)

[Frequently asked questions](#)

## REQUIRED FORMS

[Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)

[Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)

[Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

- » *Who is classified under [Object Code 112](#), as provided in [La Administrative Code Title 28: Part XLI, Bulletin 1929 § 901.C.1.b](#), or is performing the functions, on a substitute basis, of an individual classified under Object Code 112.*
- Instruction of pupils, as used above, shall include activities dealing directly with the interaction between teachers and pupils. Instruction may be to provide for pupils in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. Instruction may also be provided through some other approved medium such as television, radio, telephone, and correspondence.
- Classroom teachers shall include, but not be limited to, traditional subject areas, special education, library media, resource, itinerant, music, band, chorus, physical education, home economics, agriculture, industrial arts, computer science, and business teachers.
- A teacher's status as an "employee" (as used in [La Administrative Code Title 28: Part XLI, Bulletin 1929 § 901.C.1](#)) shall be consistent with the employment classification made by his or her employing agency, pursuant to applicable law.
- Object Code 112, teachers performing instruction, includes librarians and music, band, physical education, home economics, and special education teachers. **Not included** are officials, administrators, managers, speech therapists, occupational therapists, physical therapists, specialists, counselors, aides, clerical/secretarial staff, or service workers. These employees would be required to have 10 or more years of creditable service to be enrolled as part-time employees, as long as the job is eligible for TRSL membership. This applies to all reporting agencies.

## CONTENTS

[Eligibility for TRSL membership](#)

[Plan types](#)

[Membership eligibility](#)

[Ineligible employees](#)

[Special conditions](#)

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

[Visas](#)

[No Social Security number](#)

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

[Charter organizations with multiple charter schools](#)

[Dual positions in Plan B parishes](#)

[Retaining TRSL membership](#)

[Joining TRSL after ORP Participation](#)

[Retirees returning to work](#)

[Enrollments](#)

[Online enrollments](#)

[EMIS instructions for online enrollment](#)

[DROP member enrollments](#)

[Form 2 enrollments \(paper form\)](#)

[Important enrollment docs](#)

[Reporting Not Enrolled report](#)

[Frequently asked questions](#)

## REQUIRED FORMS

[Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)

[Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)

[Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

### **Part-time, seasonal, or temporary employees (cont'd)**

#### **Institutions of higher education**

When enrolling part-time, seasonal, or temporary employees *at institutions of higher education*, please remember the provisions on the following page:

#### **Adjunct instructors\***

The term Adjunct Instructor refers to any part-time faculty, including instructor, assistant professor, associate professor, or professor, assigned the professional duties of instructing pupils or conducting research *at a public institution of postsecondary education*.

- An adjunct instructor is not considered a part-time employee if he or she normally has classroom hours of one-half or more of the number of classroom hours designated by the institution as constituting full-time employment.
- The [10 Year Rule](#) applies to all part-time, seasonal, or temporary adjunct instructors because they do not meet the definition of “[classroom teacher](#)” provided by BESE. Membership eligibility assessments must be made for *each semester or quarter* in order to determine if the adjunct position is at least 50% effort.

#### **ORP\***

Part-time, seasonal, and temporary unclassified employees who do not meet the eligibility requirements for the defined benefit plan may be eligible for the Optional Retirement Plan (ORP). Refer to Index 16 for more information on ORP.

*\*Higher education only*

#### **Visas**

If a TRSL reporting agency hires an employee who is in the U.S. on a visa into a TRSL-covered position, the visa holder is generally eligible for TRSL membership, provided that the visa is not F-series or J-series.

**EXCEPTION:** J-1 visas, as well as all other visa types not specifically excluded (see “Ineligible employees” section), are TRSL eligible. As with all employees, you should evaluate membership eligibility based on part-time, seasonal, or temporary status, as applicable.

## CONTENTS

### [Eligibility for TRSL membership](#)

[Plan types](#)

[Membership eligibility](#)

[Ineligible employees](#)

### [Special conditions](#)

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

[Visas](#)

[No Social Security number](#)

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

[Charter organizations with multiple charter schools](#)

[Dual positions in Plan B parishes](#)

[Retaining TRSL membership](#)

[Joining TRSL after ORP Participation](#)

[Retirees returning to work](#)

### [Enrollments](#)

[Online enrollments](#)

[EMIS instructions for online enrollment](#)

[DROP member enrollments](#)

[Form 2 enrollments \(paper form\)](#)

### [Important enrollment docs](#)

[Reporting Not Enrolled report](#)

[Frequently asked questions](#)

## REQUIRED FORMS

[Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)

[Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)

[Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

### ***No Social Security number***

Employees hired by a TRSL reporting agency without a Social Security Number (SSN) should not be enrolled in Teachers' Retirement System of LA until a valid SSN is obtained. Employers should not enroll an employee in TRSL under a "dummy SSN" while an employee awaits a valid SSN. An employee must have a valid SSN before being enrolled in TRSL.

### ***Employees who contribute to two different systems***

A person must contribute to the public retirement system for which he or she is eligible based on his or her public employment position. As per [LSA-R.S. 11:191](#), even if employed by the same employer in two different jobs and these jobs make the person eligible for two different public retirement systems, the person must contribute to each public retirement system for which the employment makes him or her eligible. For more information on dual employment, see [La. R.S. 11:191](#).

For example, you may have an employee who works for your agency as a teacher's aide and a school bus driver, two different positions. *If the employee meets the eligibility requirements of each system*, then the employee's salary earned for duties as a teacher's aide will be reported to TRSL and the bus driver earnings will be reported to the Louisiana School Employee's Retirement System (LSERS).

### ***Charter organizations with multiple charter schools***

Any nonprofit corporation operating multiple approved charter schools in the State of Louisiana where at least one charter school is participating in TRSL, but where not all of the nonprofit corporation's approved charter schools in the state are participating charter schools in TRSL, system membership of employees who are assigned to work (for all or part of their time) at a participating charter school shall be determined in accordance with [Louisiana Administrative Code, Title 58, Part III, Chapter 3](#).

For guidance on how to report the employees' time worked only at the participating charter school please contact an [assigned liaison team](#) member for guidance.

## CONTENTS



- [Eligibility for TRSL membership](#)
  - [Plan types](#)
  - [Membership eligibility](#)
  - [Ineligible employees](#)
- [Special conditions](#)
  - [Part-time, seasonal, or temporary employees](#)
  - [Visas](#)
  - [No Social Security number](#)
  - [Employees who contribute to two different systems](#)
  - [Charter organizations with multiple charter schools](#)
  - [Dual positions in Plan B parishes](#)
  - [Retaining TRSL membership](#)
  - [Joining TRSL after ORP Participation](#)
  - [Retirees returning to work](#)
- [Enrollments](#)
  - [Online enrollments](#)
  - [EMIS instructions for online enrollment](#)
  - [DROP member enrollments](#)
  - [Form 2 enrollments \(paper form\)](#)
- [Important enrollment docs](#)
- [Reporting Not Enrolled report](#)
- [Frequently asked questions](#)

## REQUIRED FORMS

- [Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)
- [Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)
- [Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

### Dual positions in Plan B parishes

Beginning July 1, 2015, employees who fall within either of the below scenarios will be considered eligible for participation in both TRSL's Regular Plan and Plan B. If you are a [Plan B](#) employer, you must determine if the member is employed in two distinct positions, one of which is a school food service position. Enrollment and reporting of earnable compensation will be based on the distinct positions as detailed in the following table.

	Positions*	TWO Enrollments	TWO Reporting Records on Salary File
 <b>Employee #1</b>	<b>FT Child Nutrition</b> (Plan B)	Online enrollment in Plan B	Report actual earnings and full-time salary to Plan B under appropriate system code (System 3)
	<b>PT Child Care</b> (Regular Plan)	Submit <a href="#">Form 2PT</a> to TRSL for processing	Report actual earnings and part-time salary to Regular Plan under appropriate system code (System 4)
 <b>Employee #2</b>	<b>FT Teacher Aide</b> (Regular Plan)	Online enrollment in Regular Plan	Report actual earnings and full-time salary to Regular Plan under appropriate system code (System 4)
	<b>PT Child Nutrition</b> (Plan B)	Submit <a href="#">Form 2PT</a> to TRSL for processing	Report actual earnings and part-time salary to Plan B under appropriate system code (System 3)

\*Positions listed are examples. **(FT = full time; PT = part time)**

- **Employee #1** works a 7-hour day as a child nutrition/cafeteria worker (full-time, eligible for Plan B) and two hours per day as an after school/child care worker (part-time, would be eligible for Regular Plan if the position were full-time).
- **Employee #2** works a 6-hour day as a teacher's aide (full-time, eligible for Regular Plan) and two hours per day as a child nutrition/cafeteria worker (part-time, would be eligible for Plan B if the position were full-time).

### Retaining TRSL membership

You may hire an employee whose job is eligible for membership in another state or statewide retirement system. If the employee has at

## CONTENTS

### [Eligibility for TRSL membership](#)

[Plan types](#)

[Membership eligibility](#)

[Ineligible employees](#)

### [Special conditions](#)

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

[Visas](#)

[No Social Security number](#)

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

[Charter organizations with multiple charter schools](#)

[Dual positions in Plan B parishes](#)

[Retaining TRSL membership](#)

[Joining TRSL after ORP Participation](#)

[Retirees returning to work](#)

### [Enrollments](#)

[Online enrollments](#)

[EMIS instructions for online enrollment](#)

[DROP member enrollments](#)

[Form 2 enrollments \(paper form\)](#)

### [Important enrollment docs](#)

[Reporting Not Enrolled report](#)

[Frequently asked questions](#)

## REQUIRED FORMS

[Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)

[Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)

[Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

least five years of service credit for eligibility in TRSL, he or she can retain membership in TRSL instead of joining a new retirement system. [[LSA-R.S. 11:723](#)]

The employee must complete an [Election to Retain Membership \(Form 2R\)](#) within 60 days of beginning the new employment.

If your agency does not inform the employee of his/her right to retain TRSL membership, the election may be made later under certain circumstances. Contact [TRSL's Active Membership Specialist](#) for more information.

*NOTE: Employees who become eligible for the Parochial Employees' Retirement System of Louisiana or (as of 7/1/2018) the Louisiana Clerks of Court Retirement and Relief Fund cannot continue contributing to TRSL.*

### Joining TRSL after ORP Participation

You may hire or already employ an Optional Retirement Plan (ORP) participant who is eligible to make a one-time irrevocable election to cease participation in ORP in order to become a new member of the 2015 regular plan of the Teachers' Retirement System of Louisiana (TRSL).

There are two groups of ORP participants who are eligible to make this irrevocable election. One group has a 1-year window and one group has a 5-year window in which to make this irrevocable election.

#### 1-Year Window

ORP participants with ORP First Eligible Dates prior to August 1, 2020 that were active and contributing as of June 2024 have a 1-year window that closes on June 30, 2025. They can make the irrevocable election during this window to cease participation in ORP in order to become a new member of the 2015 regular plan of TRSL if they meet TRSL membership eligibility requirements covered earlier in this index.

To make this election, both employer and employee must complete the [Election to Join TRSL after ORP Participation \(Form 2TR\)](#) and submit the original form to TRSL.

If TRSL receives a valid Form 2TR before January 1, 2025, then ORP contributions will cease on January 31, 2025 and the TRSL enrollment **date** will be February 1, 2025.

If TRSL receives a valid Form 2TR on or after January 1, 2025, then ORP contributions will cease on the last day of the month following the month the Form 2TR is received and the TRSL enrollment date will be the first of the following month.



## CONTENTS

- [Eligibility for TRSL membership](#)
- [Plan types](#)
- [Membership eligibility](#)
- [Ineligible employees](#)
- [Special conditions](#)
- [Part-time, seasonal, or temporary employees](#)
- [Visas](#)
- [No Social Security number](#)
- [Employees who contribute to two different systems](#)
- [Charter organizations with multiple charter schools](#)
- [Dual positions in Plan B parishes](#)
- [Retaining TRSL membership](#)
- [Joining TRSL after ORP Participation](#)
- [Retirees returning to work](#)
- [Enrollments](#)
- [Online enrollments](#)
- [EMIS instructions for online enrollment](#)
- [DROP member enrollments](#)
- [Form 2 enrollments \(paper form\)](#)
- [Important enrollment docs](#)
- [Reporting Not Enrolled report](#)
- [Frequently asked questions](#)

## REQUIRED FORMS

- [Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)
- [Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)
- [Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

Example:

TRSL receives valid Form 2TR February 10, 2025.  
 ORP contributions cease March 31, 2025.  
 TRSL enrollment date is April 1, 2025.

### 5-Year Window

ORP participants with ORP First Eligible Dates on or after August 1, 2020 that are active and contributing at the time of their election have a 5-year window that closes 5 years after their ORP First Eligible Date. They can make the irrevocable election during this window to cease participation in ORP in order to become a new member of the 2015 regular plan of TRSL if they meet the TRSL membership eligibility requirements covered earlier in this index.

To make this election, both employer and employee must complete the [Election to Join TRSL after ORP Participation \(Form 2TR\)](#) and submit the original form to TRSL.

ORP contributions will cease on the last day of the month following the month TRSL received a valid Form 2TR and the TRSL enrollment will be effective the first day of the following month.

Example:

TRSL receives a valid Form 2TR on March 5, 2025.  
 ORP contributions cease on April 30, 2025.  
 TRSL enrollment date is May 1, 2025.

Note: The ORP First Eligible Date can be found on the Member Summary screen in EMIS.



## CONTENTS

### [Eligibility for TRSL membership](#)

[Plan types](#)

[Membership eligibility](#)

[Ineligible employees](#)

### [Special conditions](#)

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

[Visas](#)

[No Social Security number](#)

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

[Charter organizations with multiple charter schools](#)

[Dual positions in Plan B parishes](#)

[Retaining TRSL membership](#)

[Joining TRSL after ORP Participation](#)

[Retirees returning to work](#)

### [Enrollments](#)

[Online enrollments](#)

[EMIS instructions for online enrollment](#)

[DROP member enrollments](#)

[Form 2 enrollments \(paper form\)](#)

### [Important enrollment docs](#)

[Reporting Not Enrolled report](#)

[Frequently asked questions](#)

## REQUIRED FORMS

[Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)

[Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)

[Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

### **Retirees returning to work (in TRSL-covered positions)**

When hiring a TRSL retiree, employers must enroll the rehired retiree under the appropriate return-to-work provision within 30 days if the position would normally be TRSL-eligible. Complete notification and enrollment information for retirees returning to work can be found in Index 15.0.

### **Look up employee's record in EMIS**

TRSL encourages all employers to look up an employee's record in EMIS, our secure employer access database. This step is especially important when you have an employee who meets one of the special conditions described in this index.

### **Review Member Summary screen**

The Member Summary screen is an ideal starting point when reviewing an employee's individual retirement record. This one screen provides crucial information, such as estimated years of service credit for eligibility, membership status (active, retiree, etc.), and enrollment history.

### **Need help with employees who may be covered under a special condition?**

Contact your assigned [Retirement Analyst Liaison](#) with any questions or assistance needed. We're here to help!



<b>Members</b>
<b>Member Summary</b>
Account History
Member Notations
Monthly Salary/Contributions
Annual Salary History
Benefit Payroll

### CONTENTS

- [Eligibility for TRSL membership](#)
- [Plan types](#)
- [Membership eligibility](#)
- [Ineligible employees](#)
- [Special conditions](#)
- [Part-time, seasonal, or temporary employees](#)
- [Visas](#)
- [No Social Security number](#)
- [Employees who contribute to two different systems](#)
- [Charter organizations with multiple charter schools](#)
- [Dual positions in Plan B parishes](#)
- [Retaining TRSL membership](#)
- [Joining TRSL after ORP Participation](#)
- [Retirees returning to work](#)
- [Enrollments](#)
- [Online enrollments](#)
- [EMIS instructions for online enrollment](#)
- [DROP member enrollments](#)
- [Form 2 enrollments \(paper form\)](#)
- [Important enrollment docs](#)
- [Reporting Not Enrolled report](#)
- [Frequently asked questions](#)

### REQUIRED FORMS

- [Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)
- [Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)
- [Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

#### Member Summary

SSN: \_\_\_\_\_ Address Date: 04/22/2013  
 Name: \_\_\_\_\_ Address: \_\_\_\_\_  
 Gender: male Birth Date: 01/01/1971

**EXAMPLE #1:** Active status (not a retiree); review service credit for eligibility and employment data

Status Information						
Sys	Seq	Status	Code	Date	DROP Record	
4		ACTIVE	IAF	01/01/2025		

#### TRSL Regular Plan Information

Date of Service Accrual: 09/30/2002      Average Comp: \$5,253.30  
 Switch-Over Date: \_\_\_\_\_  
 Social Security Eligibility Date: \_\_\_\_\_      Original Retirement Plan

Service Credit for Benefit Computation		Member Contributions	
Regular Service	18.82	Regular Salary report as of 09/2023	1,309.4
Estimate as of 09/30/2023	18.82	Total Contributions	75,238.5

**Service credit for eligibility as of 06/30/2023: 20.21**

Employment History			
Empr ID	Emp Ind	Employer Name	Employment Dates
0071	9	LSJF BNTCH 00000L	09/30/2002 to 09/30/2004

#### Member Summary

SSN: \_\_\_\_\_ Address Date: 08/11/2009  
 Name: \_\_\_\_\_ Address: \_\_\_\_\_  
 Gender: \_\_\_\_\_ Birth Date: \_\_\_\_\_  
 e-mail: \_\_\_\_\_

**EXAMPLE #2:** TRSL Retiree record [Retiree Return to Work]; Review RTW provisions and enroll within 30 days

Status Information						
Sys	Seq	Status	Code	Date	DROP Record	
4	0	DROP-RET	(RR)	07/29/2017	DROP Summary	

#### TRSL Regular Plan Information

Date of Service Accrual: 07/29/1981      Before DROP Average Comp: \_\_\_\_\_  
 Switch-Over Date: \_\_\_\_\_      After DROP Average Comp: \_\_\_\_\_  
 Social Security Eligibility Date: \_\_\_\_\_      Original Retirement Plan

Service Credit for Benefit Computation		Member Contributions	
Regular Service	30.10	No Contributions	
DROP Regular	3.56		
Annual Leave	0.22		
Sick Leave	1.50		
Total as of 07/29/2017	35.38		

**Total service credit for eligibility as of 07/29/2017 (excluding leave credit): 33.68**

## CONTENTS

- [Eligibility for TRSL membership](#)
- [Plan types](#)
- [Membership eligibility](#)
- [Ineligible employees](#)
- [Special conditions](#)
- [Part-time, seasonal, or temporary employees](#)
- [Visas](#)
- [No Social Security number](#)
- [Employees who contribute to two different systems](#)
- [Charter organizations with multiple charter schools](#)
- [Dual positions in Plan B parishes](#)
- [Retaining TRSL membership](#)
- [Joining TRSL after ORP Participation](#)
- [Retirees returning to work](#)
- [Enrollments](#)
- [Online enrollments](#)
- [EMIS instructions for online enrollment](#)
- [DROP member enrollments](#)
- [Form 2 enrollments \(paper form\)](#)
- [Important enrollment docs](#)
- [Reporting Not Enrolled report](#)
- [Frequently asked questions](#)

## REQUIRED FORMS

- [Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)
- [Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)
- [Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

## Enrollments

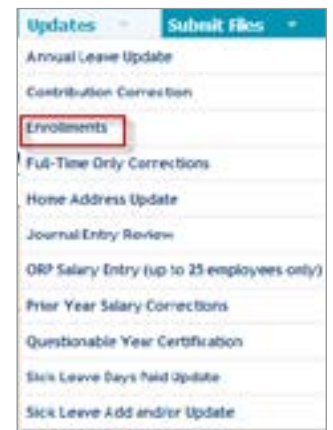
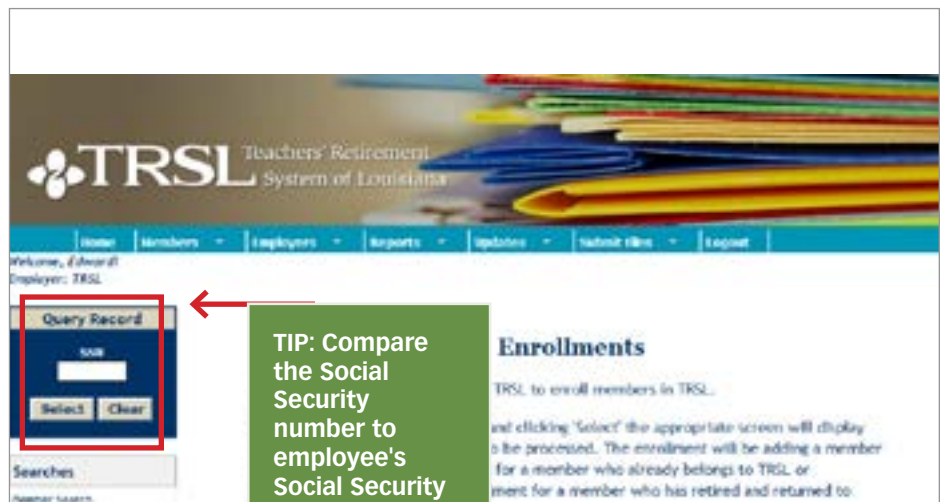
Employees who are eligible for membership in TRSL must be enrolled within 60 days of employment. [\[LSA-R.S. 11:722\]](#)

### Online enrollments

Online enrollment is recommended to enroll all eligible employees. Employers must be registered with TRSL to access our Employer/Membership Information Site (EMIS). Designated employer personnel who will enter the enrollment data must be specifically authorized to perform this function on [Authorized Contacts \(Form 1\)](#). See Index 1 for more details.

### EMIS Instructions for online enrollment

- Log into EMIS.
- Under Updates tab, choose Enrollments.
- Enter the employee's Social Security number on the left side of the screen.
- Click Select.
  - » *If member is known to TRSL, the system will retrieve any existing member information already in EMIS.*
  - » *If the employee is not known to the system, you will need to enter specific enrollment information.*

**TIP: Compare the Social Security number to employee's Social Security card to confirm correct SSN**

**Enrollments**

TRSL to enroll members in TRSL.

and clicking "Select" the appropriate screen will display to be processed. The enrollment will be adding a member for a member who already belongs to TRSL or ment for a member who has retired and returned to:



## CONTENTS

- [Eligibility for TRSL membership](#)
- [Plan types](#)
- [Membership eligibility](#)
- [Ineligible employees](#)
- [Special conditions](#)
- [Part-time, seasonal, or temporary employees](#)
- [Visas](#)
- [No Social Security number](#)
- [Employees who contribute to two different systems](#)
- [Charter organizations with multiple charter schools](#)
- [Dual positions in Plan B parishes](#)
- [Retaining TRSL membership](#)
- [Joining TRSL after ORP Participation](#)
- [Retirees returning to work](#)
- [Enrollments](#)
- [Online enrollments](#)
- [EMIS instructions for online enrollment](#)
- [DROP member enrollments](#)
- [Form 2 enrollments \(paper form\)](#)
- [Important enrollment docs](#)
- [Reporting Not Enrolled report](#)
- [Frequently asked questions](#)

## REQUIRED FORMS

- [Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)
- [Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)
- [Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

- When all required information has been entered, click Submit.
- The Forfeiture of Benefits – Employee Attestation section will appear at the bottom of the enrollment screen. You will be required to respond to all three questions.
  - » *This section is related to the [Forfeiture of Benefits – Attestation of Understanding](#) (Form 2FRB), which should be included in your new hire packets.*
  - » *Once you have answered all three questions, click Submit.*

<b>Forfeiture of Benefits - Employee Attestation</b>	
<i>Please respond to the following questions.</i>	
1. Through his or her employment, was the individual first eligible for membership in a public retirement system <u>on or after</u> January 1, 2013?	<input type="radio"/> Yes <input type="radio"/> No
2. For individuals who were first eligible for membership in a public retirement system <u>prior to</u> January 1, 2013, and terminated service before this date. Has the individual been re-employed in a position <u>on or after</u> January 1, 2013, which would again make him or her eligible for public retirement membership?	<input type="radio"/> Yes <input type="radio"/> No
3. Is the individual eligible for membership in a public retirement system by assuming an elected office <u>on or after</u> January 1, 2013, or by virtue of previous public service?	<input type="radio"/> Yes <input type="radio"/> No

- If the employee will be subject to the forfeiture of retirement benefits provision as per [LSA R.S. 11:293](#), a new section will appear near bottom of the screen. You will be required to select a verification statement. You must indicate whether the employee has completed Form 2FRB. Then, click Submit.
  - » *If the employee has not signed the form, the enrollment will not be processed. You will need to complete the online enrollment process once the employee signs the Form 2FRB.*
  - » *If the employee has signed the Form 2FRB, you will receive a confirmation message, along with a display of the updated member information.*

<b>Forfeiture of Benefits - Employee Attestation</b>	
<i>Please respond to the following questions.</i>	
1. Through his or her employment, was the individual first eligible for membership in a public retirement system <u>on or after</u> January 1, 2013?	<input checked="" type="radio"/> Yes <input type="radio"/> No
2. For individuals who were first eligible for membership in a public retirement system <u>prior to</u> January 1, 2013, and terminated service before this date. Has the individual been re-employed in a position <u>on or after</u> January 1, 2013, which would again make him or her eligible for public retirement membership?	<input type="radio"/> Yes <input checked="" type="radio"/> No
3. Is the individual eligible for membership in a public retirement system by assuming an elected office <u>on or after</u> January 1, 2013, or by virtue of previous public service?	<input type="radio"/> Yes <input checked="" type="radio"/> No
<b>Select one of the following verification statements</b>	
<input type="radio"/> Form 2FRB signed by employee. I hereby certify that this employee has received and executed <i>Forfeiture of Retirement Benefits - Attestation of Understanding</i> (Form 2FRB), and that this form will be permanently maintained in the personnel records of this employer.	
<input type="radio"/> Form 2FRB not signed by employee. State law, La. R.S. 11:293 requires that this employee receive and execute <i>Forfeiture of Retirement Benefits - Attestation of Understanding</i> (Form 2FRB). The enrollment of this employee cannot be completed until Form 2FRB is properly executed in compliance with state law.	



## CONTENTS

[Eligibility for TRSL membership](#)

[Plan types](#)

[Membership eligibility](#)

[Ineligible employees](#)

[Special conditions](#)

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

[Visas](#)

[No Social Security number](#)

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

[Charter organizations with multiple charter schools](#)

[Dual positions in Plan B parishes](#)

[Retaining TRSL membership](#)

[Joining TRSL after ORP Participation](#)

[Retirees returning to work](#)

[Enrollments](#)

[Online enrollments](#)

[EMIS instructions for online enrollment](#)

[DROP member enrollments](#)

[Form 2 enrollments \(paper form\)](#)

[Important enrollment docs](#)

[Reporting Not Enrolled report](#)

[Frequently asked questions](#)

## REQUIRED FORMS

[Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)

[Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)

[Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

EXAMPLE: New member enrollment

### 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:	<input type="text" value="4"/>
Employer ID:	<input type="text"/>
Employer Type:	<input type="text" value="Primary"/>
<b>Primary</b> - Employed on full-time or part-time basis. If part-time, member works everyday at partial pay.	
<b>Secondary</b> - Part-Time/Temporary employment. Member works full-time with another TRSL employer and will receive zero service credit.	
First Name:	<input type="text"/>
Middle Initial:	<input type="text"/>
Last Name:	<input type="text"/>
Suffix:	<input type="text"/>
Date of Birth (mm/dd/yyyy):	<input type="text"/>
Enrollment Date (mm/dd/yyyy):	<input type="text"/>
Contract Months:	<input type="text" value="9"/>
Type:	<input type="text" value="Full Time"/> Part Time % Effort <input type="text" value="00"/>
Gender:	<input type="text" value="Male"/>
Address:	<input type="text"/>
City:	<input type="text"/>
State:	<input type="text" value="LA"/>
Zip:	<input type="text"/>
Personal E-Mail Address (optional):	<input type="text"/>

**If employee is part-time and eligible to contribute to TRSL, enter % effort in the "Part Time % Effort" field. DO NOT SELECT 0%.**

**How to calculate % effort:** # of hours employee will work per day / # of hours in a normal working day if position was full-time

EXAMPLE: Employee will work 4 hours per day, normal full-time day is 7 hours per day – enter 57 as the % effort. (4/7 = .57, or 57%)

19

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2.0 - TRSL Membership

### CONTENTS

- [Eligibility for TRSL membership](#)
- [Plan types](#)
- [Membership eligibility](#)
- [Ineligible employees](#)
- [Special conditions](#)
- [Part-time, seasonal, or temporary employees](#)
- [Visas](#)
- [No Social Security number](#)
- [Employees who contribute to two different systems](#)
- [Charter organizations with multiple charter schools](#)
- [Dual positions in Plan B parishes](#)
- [Retaining TRSL membership](#)
- [Joining TRSL after ORP Participation](#)
- [Retirees returning to work](#)
- [Enrollments](#)
- [Online enrollments](#)
- [EMIS instructions for online enrollment](#)
- [DROP member enrollments](#)
- [Form 2 enrollments \(paper form\)](#)
- [Important enrollment docs](#)
- [Reporting Not Enrolled report](#)
- [Frequently asked questions](#)

### REQUIRED FORMS

- [Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)
- [Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)
- [Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

EXAMPLE: Enrollment for existing member

### Enrollments

SSN:	Date of Birth:
Name: SHARON	

**Instructions for Enrolling Existing Members:**  
1. Complete all required fields and click 'Submit'.

Status Information			
System	Status	Status Code	Status Date
4	REFUNDED	(W)	02/20/2001

Employment History					
Employer ID	Employer Name	System	Start Date	End Date	RTW Type
		4	01/05/1998	10/27/2000	

**Enter Enrollment Information Below**

System:

Employer ID:

Employer Type:

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

Enrollment Date (mm/dd/yyyy):

Contract Months:

Type:

Gender (update gender if needed):

Address:

City:

State: LA

Zip Code:

**If employee is part-time and eligible to contribute to TRSL, enter % effort in the "Part Time % Effort" field. DO NOT SELECT 0%.**

**How to calculate % effort:** # of hours employee will work per day / # of hours in a normal working day if position was full-time

EXAMPLE: Employee will work 4 hours per day, normal full-time day is 7 hours per day – enter 57 as the % effort. (4/7 = .57, or 57%)

## CONTENTS

- [Eligibility for TRSL membership](#)
  - [Plan types](#)
  - [Membership eligibility](#)
  - [Ineligible employees](#)
- [Special conditions](#)
  - [Part-time, seasonal, or temporary employees](#)
  - [Visas](#)
  - [No Social Security number](#)
  - [Employees who contribute to two different systems](#)
  - [Charter organizations with multiple charter schools](#)
  - [Dual positions in Plan B parishes](#)
- [Retaining TRSL membership](#)
- [Joining TRSL after ORP Participation](#)
- [Retirees returning to work](#)
- [Enrollments](#)
  - [Online enrollments](#)
  - [EMIS instructions for online enrollment](#)
  - [DROP member enrollments](#)
  - [Form 2 enrollments \(paper form\)](#)
- [Important enrollment docs](#)
- [Reporting Not Enrolled report](#)
- [Frequently asked questions](#)

## REQUIRED FORMS

- [Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)
- [Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)
- [Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

EXAMPLE: Forfeiture of Benefits - Employee Attestation section

Employment History					
Employer ID	Employer Name	System	Start Date	End Date	RTW Type
0097	TRSL	4	01/05/1998	10/27/2000	

**Enter Enrollment Information Below**

System: 4

Employer ID: 0097

Employer Type: Primary

*Primary - Employed on full-time or part-time basis. If part-time, member works everyday at partial pay.*

*Secondary - Part-Time/Temporary employment. Member works full-time with another TRSL employer and will receive zero service credit.*

Enrollment Date (mm/dd/yyyy): 11/30/2020

Contract Months: 9

Type: Full Time

Gender (update gender if needed): Female

Address: DRIVE

City: RINGS

State: LA

Zip Code: 70

**Forfeiture of Benefits - Employee Attestation**

*Please respond to the following questions.*

1. Through his or her employment, was the individual first eligible for membership in a public retirement system <u>on or after</u> January 1, 2013?	<input checked="" type="radio"/> Yes <input type="radio"/> No
2. For individuals who were first eligible for membership in a public retirement system <u>prior to</u> January 1, 2013, and terminated service before this date. Has the individual been re-employed in a position <u>on or after</u> January 1, 2013, which would again make him or her eligible for public retirement membership?	<input type="radio"/> Yes <input checked="" type="radio"/> No
3. Is the individual eligible for membership in a public retirement system by assuming an elected office <u>on or after</u> January 1, 2013, or by virtue of previous public service?	<input type="radio"/> Yes <input checked="" type="radio"/> No

Submit

### ***DROP member enrollments***

If your agency hires a new employee who is currently participating in TRSL's DROP program, the online Enrollments screen will display a message (in red font) near the top of the screen that the individual is currently a TRSL DROP Member.



## CONTENTS

- [Eligibility for TRSL membership](#)
- [Plan types](#)
- [Membership eligibility](#)
- [Ineligible employees](#)
- [Special conditions](#)
- [Part-time, seasonal, or temporary employees](#)
- [Visas](#)
- [No Social Security number](#)
- [Employees who contribute to two different systems](#)
- [Charter organizations with multiple charter schools](#)
- [Dual positions in Plan B parishes](#)
- [Retaining TRSL membership](#)
- [Joining TRSL after ORP Participation](#)
- [Retirees returning to work](#)
- [Enrollments](#)
- [Online enrollments](#)
- [EMIS instructions for online enrollment](#)
- [DROP member enrollments](#)
- [Form 2 enrollments \(paper form\)](#)
- [Important enrollment docs](#)
- [Reporting Not Enrolled report](#)
- [Frequently asked questions](#)

## REQUIRED FORMS

- [Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)
- [Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)
- [Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

Proceed with the online enrollment to indicate the employee’s first day of employment at your agency.

After successfully completing the online enrollment for a DROP member, a new notification message will display near top of the screen stating “NO RETIREMENT CONTRIBUTIONS ARE REQUIRED.” Your payroll department should be notified immediately so that employee and employer contributions are not withheld or reported during the new employee’s remaining DROP participation period.

### Enrollments

DROP Member - New Employment History will NOT be created unless the Enrollment Date is after the DROP End Date; otherwise this process will create notification of new employer only.

SSN: \_\_\_\_\_
Date of Birth: \_\_\_\_/\_\_\_\_/19\_\_

Name: \_\_\_\_\_
\_\_\_\_\_

**Instructions for Enrolling Existing Members:**  
1. Complete all required fields and click 'Submit'.

Status Information				
System	Status	(ID)	Status Code	Status Date
4	DROP MBR			08/04/2017

Employment History						
Employer ID	Employer Name	System	Start Date	End Date	RTW Type	
0049	ST LANDRY SC BD	4	08/03/2017	08/03/2017		
0028	LAFAYETTE SC BD	4	08/18/1988	05/26/2017		

Enter Enrollment Information Below

System: 4

Employer ID:  

Employer Type: Primary

*Primary - Employed on full-time or part-time basis. If part-time, member works everyday at partial pay.*

*Secondary - Part-Time/Temporary employment. Member works full-time with another TRSL employer and will receive zero service credit.*

Enrollment Date (mm/dd/yyyy):  

Contract Months: 9

Type: Full Time Part Time % Effort 00

Gender (update gender if needed): Male

Address:  

City: LAFAYETTE

State: LA

Zip Code:  

Submit

## CONTENTS

- [Eligibility for TRSL membership](#)
- [Plan types](#)
- [Membership eligibility](#)
- [Ineligible employees](#)
- [Special conditions](#)
- [Part-time, seasonal, or temporary employees](#)
- [Visas](#)
- [No Social Security number](#)
- [Employees who contribute to two different systems](#)
- [Charter organizations with multiple charter schools](#)
- [Dual positions in Plan B parishes](#)
- [Retaining TRSL membership](#)
- [Joining TRSL after ORP Participation](#)
- [Retirees returning to work](#)
- [Enrollments](#)
- [Online enrollments](#)
- [EMIS instructions for online enrollment](#)
- [DROP member enrollments](#)
- [Form 2 enrollments \(paper form\)](#)
- [Important enrollment docs](#)
- [Reporting Not Enrolled report](#)
- [Frequently asked questions](#)

## REQUIRED FORMS

- [Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)
- [Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)
- [Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

**Enrollments**

DROP member employment notification successful.  
 NO RETIREMENT CONTRIBUTIONS ARE REQUIRED.  
 DROP Member - New Employment History will NOT be created unless the Enrollment Date is after the DROP End Date; otherwise this process will create notification of new employer only.

SSN: [ ]	Date of Birth: [ ]/1962
Name: [ ]	FLIN

**Status Information**

System	Status	Status Code	Status Date
4	DROP MBR	(00)	08/04/2017

**Employment History**

Employer ID	Employer Name	System	Start Date	End Date	RTW Type
0049	ST LANDRY SC BD	4	08/03/2017	08/03/2017	
0028	LAFAYETTE SC BD	4	08/18/1988	05/26/2017	

### Form 2 enrollments (paper form)

The preferred method to enroll a new employee is through the online enrollment process. However, there are times when TRSL requires a hard-copy enrollment application form. For these situations, the agency must submit an [Enrollment Application/Employment Notification](#) (Form 2).

- New employees should complete Section 1 of the Form 2.
  - » *As the employer, you must verify the accuracy and completion of Section 1.*
  - » *If the employee is unavailable, you may complete this section on behalf of the employee.*
- Employers must complete all fields in Section 2.
- Form 2 must also be signed by an authorized signer for the employer before the form is submitted to TRSL for processing.

**Only send Form 2 to TRSL if you cannot process the enrollment online through EMIS**

### Need help?

Contact your [Retirement Analyst Liaison](#) for assistance with enrollments.



## CONTENTS

[Eligibility for TRSL membership](#)

[Plan types](#)

[Membership eligibility](#)

[Ineligible employees](#)

[Special conditions](#)

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

[Visas](#)

[No Social Security number](#)

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

[Charter organizations with multiple charter schools](#)

[Dual positions in Plan B parishes](#)

[Retaining TRSL membership](#)

[Joining TRSL after ORP Participation](#)

[Retirees returning to work](#)

[Enrollments](#)

[Online enrollments](#)

[EMIS instructions for online enrollment](#)

[DROP member enrollments](#)

[Form 2 enrollments \(paper form\)](#)

[Important enrollment docs](#)

[Reporting Not Enrolled report](#)

[Frequently asked questions](#)

## REQUIRED FORMS

[Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)

[Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)

[Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

## Important documents for enrollment process

### Enrollment-required forms and documents

#### Employer checklist

All employers should complete the following as part of the enrollment process:

Have employee complete [Statement Concerning Your Employment in a Job Not Covered by Social Security](#) (Form 2SS). Mail completed form to TRSL. **Plan B members are exempt.**

Have employee complete [Forfeiture of Retirement Benefits – Attestation of Understanding](#) (Form 2FRB). Retain this document in the employee's file.

Provide employee a [Beneficiary Designation for Non-Retired Members](#) (Form 3) to complete and designate beneficiaries for his/her TRSL contributions. The employee will be responsible for mailing the completed form to TRSL. Refer to Index 3 for beneficiary information.

Gather supporting documentation (if available) and mail to TRSL:

- Copy of member's birth certificate (Write member's Social Security number on each copy.)
- Copy of member's Social Security card

*NOTE: Do not hold enrollment applications if supporting documents are not available. New TRSL-eligible hires must be enrolled within 60 days.*

All TRSL forms are available as fillable PDFs at [www.TRSL.org](http://www.TRSL.org).

## CONTENTS

### [Eligibility for TRSL membership](#)

[Plan types](#)

[Membership eligibility](#)

[Ineligible employees](#)

### [Special conditions](#)

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

[Visas](#)

[No Social Security number](#)

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

[Charter organizations with multiple charter schools](#)

[Dual positions in Plan B parishes](#)

[Retaining TRSL membership](#)

[Joining TRSL after ORP Participation](#)

[Retirees returning to work](#)

### [Enrollments](#)

[Online enrollments](#)

[EMIS instructions for online enrollment](#)

[DROP member enrollments](#)

[Form 2 enrollments \(paper form\)](#)

### [Important enrollment docs](#)

[Reporting Not Enrolled report](#)

[Frequently asked questions](#)

## REQUIRED FORMS

[Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)

[Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)

[Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

### Non-Social Security covered employment

TRSL members (except those in Plan B) do not pay into Social Security during their TRSL-covered employment. A new hire, however, may have prior Social Security-covered employment or a spouse who paid into Social Security. Anyone who receives a TRSL retirement benefit and is also eligible for Social Security benefits will be subject to offsets to his/her social security retirement benefit.

The Social Security Protection Act of 2004 requires public employers outside of the Social Security system to notify individuals who start work about the effects of the government pension offset (GPO) and windfall elimination provision (WEP), which offset Social Security retirement benefits for most retirees who collect pensions from jobs not covered by Social Security. Plan B members will be exempt because they contribute to Social Security.

In order to comply with this federal legislation, TRSL requires employers to have all new hires sign TRSL's [Statement Concerning Your Employment in a Job Not Covered by Social Security](#) (Form 2SS) or a similar notice available from the Social Security Administration, [Form SSA-1945](#), certifying that the employee has been told about the offset provisions of GPO and WEP. Employers will be required to send copies of the signed form to the retirement system that covers the new employee.

### Forfeiture of Retirement Benefits Attestation

In accordance with Louisiana R.S. 11:293, a public employee hired on or after January 1, 2013 who is convicted of a "public corruption crime" may have his or her retirement benefits forfeited.

The law defines "public corruption crime" as a state or federal felony committed on or after January 1, 2013, in which the sentencing judge finds that the public servant acted willfully and in the course and scope of his official capacity and that any of the following apply:

1. The public servant realized or attempted to realize a financial gain for himself or for a third party.
2. The public servant committed any criminal sexual act with or upon a minor, and there was a direct association between the public servant and the minor related to the public servant's employment.

Employers are required to have new employees read and sign TRSL's [Forfeiture of Retirement Benefits – Attestation of Understanding](#) (Form 2FRB), which certifies that the employee has been informed about the forfeiture of public retirement benefits statute.

### CONTENTS

[Eligibility for TRSL membership](#)

[Plan types](#)

[Membership eligibility](#)

[Ineligible employees](#)

[Special conditions](#)

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

[Visas](#)

[No Social Security number](#)

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

[Charter organizations with multiple charter schools](#)

[Dual positions in Plan B parishes](#)

[Retaining TRSL membership](#)

[Joining TRSL after ORP Participation](#)

[Retirees returning to work](#)

[Enrollments](#)

[Online enrollments](#)

[EMIS instructions for online enrollment](#)

[DROP member enrollments](#)

[Form 2 enrollments \(paper form\)](#)

[Important enrollment docs](#)

[Reporting Not Enrolled report](#)

[Frequently asked questions](#)

### REQUIRED FORMS

[Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)

[Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)

[Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

Employers will certify the document has been signed and is being retained during the online enrollment process. Do not send the completed form to TRSL.

### Reporting Not Enrolled report



Employers should review the Reporting Not Enrolled report to find any unsubmitted enrollments. The Reporting Not Enrolled report is available under the "Reports" menu in EMIS, TRSL's secure employer access site. This report will identify any employees who were reported on your agency's contributions report during a period in which he or she was not enrolled.

TRSL recommends employers pull this report each month for each applicable system code (2 = Plan A, 3 = Plan B, 4 = Regular Plan) after your agency's monthly salary/contributions reports have been remitted.

**Double-check SSN against copy of SS card in employee's personnel file.**

**Ensure employee is eligible to be enrolled.**

**Check for any "RETIRED" statuses. Enroll retirees working in TRSL-covered positions within 30 days to avoid penalties.**

**Reporting Not Enrolled Report**

System	Fiscal Year	Employee	Status
SSN	Member Name		
			ACTIVE
			ACTIVE
			ACTIVE
			ACTIVE
			ACTIVE
			ACTIVE
			ACTIVE
			ACTIVE
			ACTIVE
			ACTIVE
			ACTIVE
			ACTIVE
			ACTIVE
			ACTIVE
			ACTIVE
			ACTIVE
			ACTIVE

## CONTENTS

### [Eligibility for TRSL membership](#)

[Plan types](#)

[Membership eligibility](#)

[Ineligible employees](#)

### [Special conditions](#)

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

[Visas](#)

[No Social Security number](#)

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

[Charter organizations with multiple charter schools](#)

[Dual positions in Plan B parishes](#)

[Retaining TRSL membership](#)

[Joining TRSL after ORP Participation](#)

[Retirees returning to work](#)

### [Enrollments](#)

[Online enrollments](#)

[EMIS instructions for online enrollment](#)

[DROP member enrollments](#)

[Form 2 enrollments \(paper form\)](#)

### [Important enrollment docs](#)

[Reporting Not Enrolled report](#)

[Frequently asked questions](#)

## REQUIRED FORMS

[Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)

[Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)

[Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

Employers should take the following corrective actions for any employee records listed on the Reporting Not Enrolled report:

1. Verify the employee meets membership eligibility requirements for the period contributions have been posted.
2. If employee is eligible for TRSL membership:
  - » *Process an online enrollment or complete an [Enrollment Application/Employment Notification](#) (Form 2) to enroll the employee whose status is "Active" or "Inactive."*
  - » *If the employee's status is "Retired," process an online enrollment for a return-to work retiree within 30 days of hire date and select correct return-to-work provision. See Index 15 for more information on return-to-work retirees.*
3. If employee is **not** eligible for TRSL membership:
  - » *Delete the value of earnings reported using the online Contribution Correction. Refer to Index 4 for more information on correcting earnings and contributions.*
  - » *Adjust corresponding reports/deductions on your agency's own software and payroll reports. This step will prevent future exceptions for the same issue on the same employee.*



## CONTENTS

### [Eligibility for TRSL membership](#)

[Plan types](#)

[Membership eligibility](#)

[Ineligible employees](#)

### [Special conditions](#)

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

[Visas](#)

[No Social Security number](#)

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

[Charter organizations with multiple charter schools](#)

[Dual positions in Plan B parishes](#)

[Retaining TRSL membership](#)

[Joining TRSL after ORP Participation](#)

[Retirees returning to work](#)

### [Enrollments](#)

[Online enrollments](#)

[EMIS instructions for online enrollment](#)

[DROP member enrollments](#)

[Form 2 enrollments \(paper form\)](#)

### [Important enrollment docs](#)

[Reporting Not Enrolled report](#)

[Frequently asked questions](#)

## REQUIRED FORMS

[Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)

[Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)

[Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

## Frequently asked questions (FAQ)

### 1. When is an employee eligible to be a member of TRSL?

*This depends on several factors. In general, if an employee has a job normally eligible for TRSL membership, then he or she must become a member of TRSL. Exceptions include the following:*

- » *If the position is part-time, temporary, or seasonal, the employee could not join TRSL unless they had already accumulated 10 years of TRSL service credit, or had already accumulated five years or more if a "classroom teacher," or are also contributing at the same time on full-time employment with another employer.*
- » *If the employee previously elected to join the Optional Retirement Plan (ORP) while employed by a state college or university, he or she is ineligible to join TRSL. However, the employee must continue participation in ORP. The position may be part-time, temporary, or seasonal.*
- » *If the employee is a TRSL retiree, they generally do not become a TRSL member again.*
- » *If the new employee is already a member of another public retirement system, they may be able to retain their membership in their previous retirement system.*

### 2. Our agency will be hiring a part-time substitute teacher. Do we have to enroll him/her in TRSL?

*Part-time, seasonal, and temporary employees, which includes substitutes, may still be eligible for TRSL, depending on their service credit.*

- » *If the employee will be working as a substitute classroom teacher, you must enroll that person if he/she has five or more years of service credit for eligibility in TRSL or if the employee is currently working full-time at another TRSL-covered employer.*
- » *Check the Member Summary screen in EMIS to verify current service credit and employment history.*

### 3. Are newly hired full-time classroom teachers at a Louisiana public school system required to join TRSL? Can I put them in Social Security instead?

*By statute, any one meeting the definition of "Teacher" must be enrolled in TRSL.*

## CONTENTS

[Eligibility for TRSL membership](#)

[Plan types](#)

[Membership eligibility](#)

[Ineligible employees](#)

[Special conditions](#)

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

[Visas](#)

[No Social Security number](#)

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

[Charter organizations with multiple charter schools](#)

[Dual positions in Plan B parishes](#)

[Retaining TRSL membership](#)

[Joining TRSL after ORP Participation](#)

[Retirees returning to work](#)

[Enrollments](#)

[Online enrollments](#)

[EMIS instructions for online enrollment](#)

[DROP member enrollments](#)

[Form 2 enrollments \(paper form\)](#)

[Important enrollment docs](#)

[Reporting Not Enrolled report](#)

[Frequently asked questions](#)

## REQUIRED FORMS

[Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)

[Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)

[Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

4. **A U.S. citizen, age 63, has been hired as a 30-hour per week school secretary at our parish school board. She has never contributed to TRSL before. Should she be enrolled in TRSL?**

*Yes, because she meets all of the [eligibility requirements](#) for TRSL membership.*

5. **A new employee is hired as a full-time Chapter 1 math teacher and signs a contract for one year. Should the teacher be enrolled in TRSL?**

*Yes, as long as the employer expects to employ the teacher for more than two years. If this employee will be temporary (expectation is to employ the teacher for two years or less) and the member is not vested, then the employee would not be eligible to be enrolled in TRSL.*

6. **A cafeteria worker with 5.5 years in Plan B quits and takes a 40-hours-per-week job as a custodian. What retirement system should the employee contribute to?**

*As a custodian, the employee would normally be required to join Louisiana School Employees' Retirement System. However, because the employee has over five years of service credit, he or she may make an irrevocable election, within 60 days of employment, to remain a member of TRSL by completing [Election to Retain Membership \(Form 2R\)](#).*

*NOTE: The member would be enrolled into the TRSL Regular Plan instead of remaining in TRSL Plan B because the new position is not a school food service job.*

7. **An employee works 25 hours per week as a special education classroom aide and 21 hours as a bus attendant. To what retirement system(s) should the employee be contributing?**

*On the aide earnings, the employee must contribute to the TRSL Regular Plan. On the bus attendant earnings, the employee must contribute to the Louisiana School Employees' Retirement System. If one of the positions was 20 or less hours per week, the employee would have to pay FICA on those earnings and contribute to the appropriate retirement system on the earnings from the over-20-hours-a-week job.*

## CONTENTS

[Eligibility for TRSL membership](#)

[Plan types](#)

[Membership eligibility](#)

[Ineligible employees](#)

[Special conditions](#)

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

[Visas](#)

[No Social Security number](#)

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

[Charter organizations with multiple charter schools](#)

[Dual positions in Plan B parishes](#)

[Retaining TRSL membership](#)

[Joining TRSL after ORP Participation](#)

[Retirees returning to work](#)

[Enrollments](#)

[Online enrollments](#)

[EMIS instructions for online enrollment](#)

[DROP member enrollments](#)

[Form 2 enrollments \(paper form\)](#)

[Important enrollment docs](#)

[Reporting Not Enrolled report](#)

[Frequently asked questions](#)

## REQUIRED FORMS

[Statement Concerning Your Employment in a Job Not Covered by Social Security \(Form 2SS\)](#)

[Forfeiture of Retirement Benefits - Attestation of Understanding \(Form 2FRB\)](#)

[Beneficiary Designation for Non-Retired Members \(Form 3\)](#)

- 8. A full-time teacher at a local school board with two years of service credit is employed to teach one night class for a public university. Are night-school earnings subject to TRSL contributions?**

*Yes, as long as the employee is eligible for TRSL based on employment at the local school board. If the employee was not a member of TRSL, the night-school class earnings would not be subject to TRSL contributions because it is part-time employment and the employee has less than 10 years of service credit for eligibility with TRSL.*

- 9. An employee at a local school board is hired to work 3.5 hours per day, 5 days a week. Is this employee eligible for membership?**

*Because the employee does not work more than 20 hours per week (3.5 x 5 = 17.50 hours per week), you will need to check to see if the employee may be eligible to contribute if he/she already has 5 years (if employed as a classroom teacher) or 10 years of service credit for eligibility (if hired in any other TRSL-eligible position) in TRSL. If the employee is also working full-time at another TRSL-eligible employer while working part-time for your agency, you may need to enroll the employee as the secondary employer. See the [Special Conditions](#) section of Index 2.0 for more information.*

- 10. An employee transferred from a public college to a technical college. The employee will be working as a fulltime teacher at the technical college. The employee was an ORP member at the college. Is this employee eligible for TRSL?**

*This employee may be eligible to elect to join TRSL after ORP participation. See the [Joining TRSL after ORP Participation](#) topic under the [Special Conditions](#) section of Index 2.0 for more information.*