



ANNUAL EMPLOYER TRAINING

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

March 14, 2023

- Employer Membership Information Site (EMIS) Reports/Authorized Contacts
- TRSL Eligibility and Enrollments
- Monthly Contribution/Salary Reporting
- Service Credit Certifications/Corrections
- Retirement Processes/Issues
- Return-to-Work in TRSL-Covered Positions

A top-down view of a person's arms and hands working at a light-colored desk. The person is using a pen to write in a spiral-bound notebook. To the left of the notebook is a white mug filled with a brown liquid. Below the notebook is a laptop with a black keyboard. To the right of the laptop is a small potted plant with green, needle-like leaves. A black smartphone is lying on the desk near the plant. The word "Agenda" is overlaid in a large, bold, black font on a white rectangular background.

Agenda



EMPLOYER MANUAL INDEX 0.0

INDEX 0.0: Employer Membership Information Site (EMIS) December 2019

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EMPLOYER MANUAL INDEX 1.0

INDEX 1.0: Authorized Contacts & Employer Directory Contacts Jan 2022

CONTENTS

[Authorized Contacts \(Form 1\)](#)
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Employers provide information necessary for TRSL to establish and maintain accurate membership accounts. Each TRSL reporting agency must authorize employer personnel who will report, correct, and certify employee data, either by paper forms or through the Employer/Membership Information Site (EMIS) via the [Authorized Contacts](#) (Form 1). Additionally, employers can identify personnel who will serve as information contacts via the [Employer Directory Contacts](#) (Form 1EDC).

[Authorized Contacts \(Form 1\)](#)

Index 0.0: Employer Membership Information Site (EMIS) Index 1.0: Authorized Contacts & Employer Directory Contacts

Provides an overview of TRSL's employer access database and how to obtain employer access to EMIS

[Employer access](#)
[file submissions](#)
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1 www.

RELATED FORMS

[Authorized Contacts \(Form 1\)](#)
[Employer Directory Contacts \(Form 1EDC\)](#)



signer should be designated for each employer.

Employers may, at their discretion, request inquiry only access to EMIS for select employer personnel. For these instances, designated personnel will have "view only" access to employee data on EMIS; they will not be able to update or certify the data. Form 1 should be completed without the designated personnel's signature if inquiry only access is needed for additional employer staff. Employer personnel who are given inquiry only access do not have to be designated as authorized signers.

1 www.TRSL.org • 1-877-ASK-TRSL • web.master@trsl.org

1.0 - Authorized Contacts

Reports available in EMIS

Employer contacts with EMIS access can create various reports at any time

Various report options include:

- Active/Active DROP Member Service
- Ending DROP Participation
- Members Eligible to Retire



Active/Active DROP Member Service Report

Lists Active and Active DROP members employed by your agency based on age and service credit criteria entered.

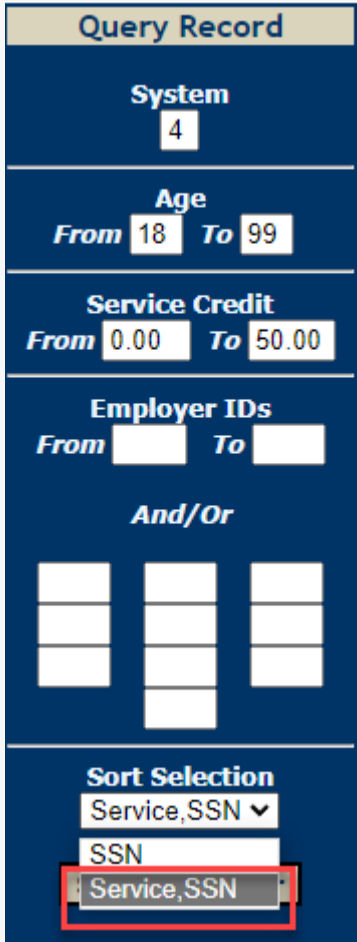
- Helps identify current employees and those working after DROP
- Will not include employees currently in DROP



A screenshot of a web application's navigation menu. The 'Reports' tab is highlighted in yellow. Below it, a list of report options is shown: 'Active/Active DROP Member Service' (highlighted with a red box), 'Agencies Without Charges', 'Annual Leave', 'Checklist Status', and 'Contribution Exception'.

Suggested Query Parameters:

- Age Range: 18 to 99
- Service Credit Range: 0.00 to 50.00
- Sort Selection: Service, SSN (for service credit order)



A screenshot of the 'Query Record' form. It contains several input fields for query parameters: 'System' (value 4), 'Age' (From 18 To 99), 'Service Credit' (From 0.00 To 50.00), and 'Employer IDs' (From and To fields). Below these is an 'And/Or' section with three checkboxes. At the bottom is a 'Sort Selection' dropdown menu with 'Service, SSN' selected and highlighted with a red box.

Ending DROP Participation Report

Report lists members from your agency who will end DROP for the time period selected

- Can query future and past dates (month/year)
- Employers should pull this report up to three months in advance to ensure deductions/contributions resume if employee continues working after DROP.

A screenshot of the TRSL web application showing the 'Ending DROP Participation Report' page. The header includes the TRSL logo and 'Teachers' Retirement System of Louisiana'. A navigation bar at the top contains links for Home, Members, Employers, Reports, Updates, and Logout. Below the navigation bar, a welcome message reads 'Welcome, Heather! Employer: TRSL'. On the left side, there is a 'Query Record' section with a form to select an 'Employer ID', 'Month', and 'Year', followed by 'Select' and 'Clear' buttons. The main content area is titled 'Ending DROP Participation Report' and contains a paragraph explaining that the report lists TRSL members whose DROP participation period ends within the requested month and year, including past or future dates. An example is provided: a report for May, 2009, would include members whose DROP end dates are from May 1 to May 31 of 2009.

Members Eligible to Retire Report

Provides a list of employees who will be eligible to retire based upon information reported to TRSL and on the fiscal year selected.

- Report will also list employees who are currently in DROP and working after DROP.
- Note: Prior year corrections (PYC) or other missing information may impact whether a person is actually eligible to retire or not.

Reports	Updates ▼
Active/Active DROP Member Service	
Annual Leave	
Contribution Exception	
Employer Payments	
Employer Statements	
Ending DROP Participation	
Furloughed Employees Certification	
Insurance/Voluntary Deduction	
Members Eligible to Retire	

Query Record
Projected Fiscal Year 2023 ▼
<input type="checkbox"/> Summary Count Only
Select Clear

Members Eligible to Retire Report

The Members Eligible to Retire Report provides a detailed report or a summary report of members eligible to retire. The report will include employees who meet eligibility requirements by June 30 of the projected fiscal year selected. The projection assumes that a full year of service credit will be added to the employee's current service years.

Example: *Members Eligible to Retire* Report

Date: 01/19/2023
Time: 9:48:26AM

Teachers' Retirement System of Louisiana

Members Eligible to Retire Report
As of 06/30/2023

Page 1 of 13
By: Sharonl

* Members eligible for early retirement.
+ Service credit not projected.

The service credits listed on this report are estimates only and are subject to adjustments at the time of retirement or refund.

Employer: Public Schools
System: TRSL - Regular

SSN	Name	Status	DOB	1st Elig Fiscal Year	DROP		Eligibility Service	Total Regular	DROP Regular	Total
					Start Date	End Date				
+		DROP MBR		2022	07/01/2022	06/30/2025	28.00	28.00	0.00	28.00
		ACTIVE		2015			13.99	13.99	0.00	13.99
*		DEFER RET		2022			5.74	5.74	0.00	5.74
*		ACTIVE		2022			20.97	20.97	0.00	20.97
*		ACTIVE		2020			22.85	22.85	0.00	22.85
		ACTIVE		2023			30.00	30.00	0.00	30.00
*		ACTIVE		2018			25.51	25.51	0.00	25.51
+		DROP MBR		2022	06/01/2022	05/31/2025	30.00	30.00	0.00	30.00
*		ACTIVE		2019			24.51	24.51	0.00	24.51
+		DROP MBR		2023	09/22/2022	09/21/2025	27.90	27.90	0.00	27.90
*		ACTIVE		2017			25.97	25.97	0.00	25.97
*		ACTIVE		2023			25.98	25.98	0.00	25.98
+		DROP MBR		2021	05/27/2021	05/26/2024	25.00	25.00	0.00	25.00
*		ACTIVE		2022			21.83	21.83	0.00	21.83
		ACTIVE		2021			16.90	16.90	0.00	16.90
*		ACTIVE		2017			26.50	26.50	0.00	26.50

EMIS system codes

Status Information

Sys	Seq	Status	Code	Date
4		ACTIVE	(A)	07/19/2021

System 2	School Lunch Plan A – For school food service employees (closed plan; no new entrants)
System 3	School Lunch Plan B – For school food service employees in 20 parishes that also participate in Social Security
System 4	TRSL Regular Plan – Defined Benefit Plan for “teachers” in TRSL eligible positions
System 6	ORP (Optional Retirement Plan) – Defined Contribution Plan; for employees who chose ORP during employment at a Louisiana public institution of higher education; opted out of TRSL’s Regular Plan (System 4), must remain in ORP

Form 1: Authorized Contacts

Grants access rights to designated employer personnel

- Section 2 (Authorized signer):
 - ✓ Check all access rights desired for each designated personnel

Check desired access rights from the following (*See back of form for descriptions*):

<input type="checkbox"/> Inquiry	<input type="checkbox"/> Enrollments	<input type="checkbox"/> Sick/annual leave
<input type="checkbox"/> Prior year certifications/corrections	<input type="checkbox"/> Terminations	<input type="checkbox"/> Agency Certificat
<input type="checkbox"/> Retiree insurance deduction	<input type="checkbox"/> File submission	<input type="checkbox"/> Salary report (onl
<input type="checkbox"/> Home address update	<input type="checkbox"/> Contribution correction	<input type="checkbox"/> ORP salary report

Form 1: Authorized Contacts (cont'd)

Section 2 (Authorized signer):

- Must include staff member’s signature for access other than Inquiry
- Complete bottom of section **to delete previously designated personnel** no longer needing TRSL database access for your agency

Section 3 must be signed by employer’s Agency Head or Agency Head Designee

To delete a previous designee, provide name(s) to be deleted below. Please complete a TRSL <i>Employer Directory Contact</i> (Form 1EDC) to designate a replaced directory contact.		
Name to be deleted	Name to be deleted	Name to be deleted
Name to be deleted	Name to be deleted	Name to be deleted

EMIS access rights

Inquiry (INQ)	Offers view-only access
Enrollments (ENR)	Use to enroll new hires and retirees returning to work in TRSL-covered positions
Sick/Annual Leave Update/Corrections (SLU)	<ul style="list-style-type: none">• Sick Leave – Use to update employers' sick leave usage• Annual Leave - (Higher ed and state agencies only) – Use to report annual leave balances
Prior Year Certifications/ Corrections (PYC)	Use to update Actual Earnings (gross earnable compensation), Full-Time Only Earnings, and Questionable Year Certifications for a closed out (or prior) fiscal year
Terminations (TRM)	Use to report employee's last day of work or last day of leave
Agency Certification – Form 11B (AGC)	Use to certify current year information for an employee who is retiring or entering DROP

EMIS access rights (cont'd)


Retiree Insurance Deduction (INS)	(For non-Office of Group Benefits employers) - Use to report or update insurance deductions from retiree's benefit check
File Submission (FSM)	Use to upload required files/reports securely without encryption
Salary Report (SAL)	(Only for employers with no more than 100 employees) - Use to report monthly salary and contributions during the current fiscal year
Home Address Update (ADR)	Use to update mailing address for active employee
Contributions Corrections (CCR)	Use to add, delete, or replace employee's monthly actual and/or full-time earnings during the current fiscal year
ORP Salary Report (ORP)	(Only for employers with no more than 100 employees in ORP) - Use to report monthly salary and contributions for ORP participants during the current fiscal year

Form 1EDC: Employer Directory Contacts

Updates or replaces agency contacts

- Ensure your agency has the following designated contacts:
 - **Agency Head (AH)** – Must sign Section 3 of Form 1 to authorize access rights
 - **Retirement Contact (RC)** – Employer request letters addressed to RC
- Include email addresses/phone numbers/ position title for each contact

NOTE: Not all categories require an employer contact.

**Employer Directory
Contacts (Form 1EDC)**

**Submit ORIGINAL form
ONLY. No copies, faxes,
electronic signatures,
or scans are accepted.**

EO-1
rev. 07/21
OK to image ☐
Employer ID (###)

**HOW TO
SUBMIT:**

MAIL IN
8401 United Plaza Blvd, Ste 300
Baton Rouge LA 70809

Print in ink or type all entries. Designate personnel who will serve as information contacts, not necessarily authorized signers, for the Teachers' Retirement System of Louisiana (TRSL). TRSL uses these contacts for mailed request letters and general questions. Please submit a completed *Authorized Contacts* (Form 1) to add/delete authorized signer(s).
You only need to list contacts that change. (You do not have to list everyone.) ONLY ONE contact per category.

Section 1 — Employer information

Employer name Date (mm/dd/yyyy)

Section 2 — Administrative personnel (Include appropriate professional and/or courtesy title, e.g. Dr. / Mr. / Mrs. / Ms.)

Category	Name (ONLY ONE per category)	Position	Phone number (include area code)	Ext. #	Email
Agency head					
Agency head designee					
Business manager					
Director of finance					
Director of personnel/ human resource mgr					
Director of food services					
President of school board					

Section 3 — Support personnel (contact for) — ONLY ONE contact per category.

Contribution Reports					
Data Processing					
Optional Retirement Plan (ORP)					
Payroll					
Personnel					
Retirement					

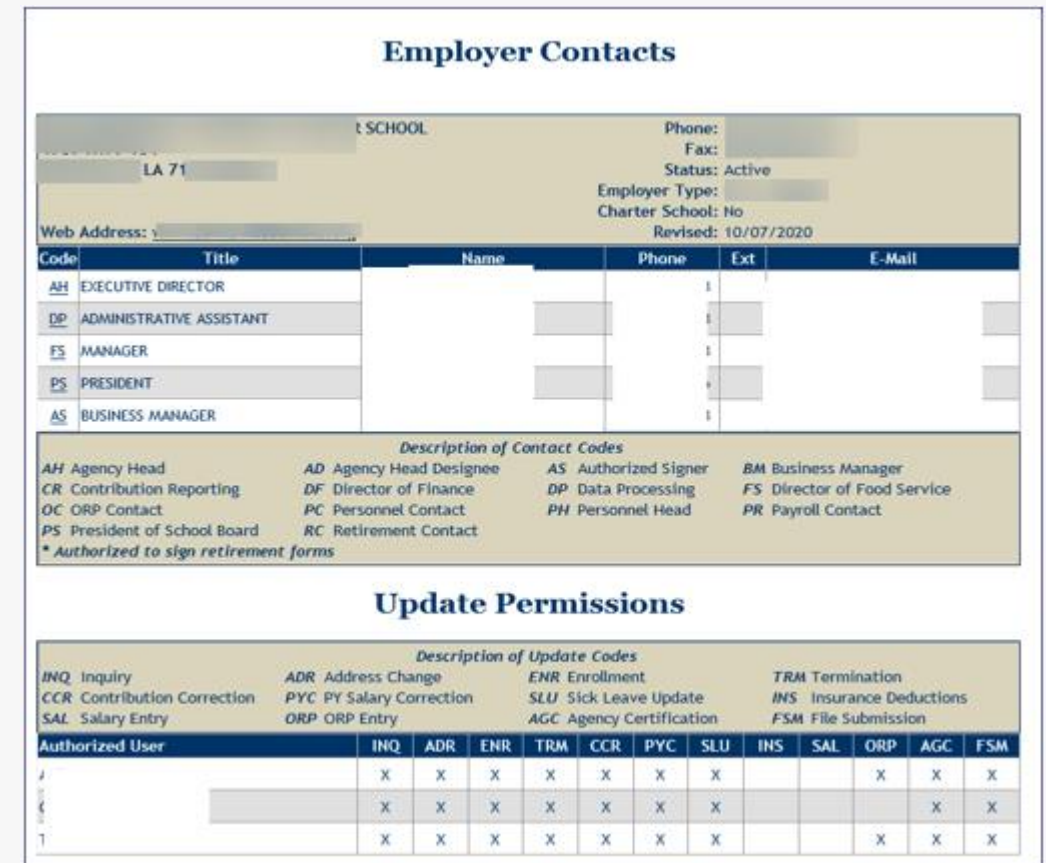
Keep employer contacts up to date

Use *Employer Directory Contacts* (Form 1EDC) to update Employer Contacts.



The screenshot shows a web application interface with a top navigation bar. On the left, there is a dropdown menu labeled 'Employers' in a yellow box. To its right is a 'Reports' dropdown in a blue box. Below the 'Employers' dropdown, a list of options is visible: 'Employer Contribution Accounts Receivable', 'Employer Contribution Charges', 'Employer Payments', and 'Employer Contacts'. The 'Employer Contacts' option is circled with a red oval.

Use *Authorized Contacts* (Form 1) to give and remove online access rights.



The screenshot displays two forms from a web application. The top form is titled 'Employer Contacts' and contains fields for 't SCHOOL', 'LA 71', 'Phone:', 'Fax:', 'Status: Active', 'Employer Type:', 'Charter School: No', 'Revised: 10/07/2020', and 'Web Address:'. Below these fields is a table with columns: Code, Title, Name, Phone, Ext, and E-Mail. The table lists several contacts with codes like AH, DP, FS, PS, and AS. Below the table is a section titled 'Description of Contact Codes' with a grid of codes and their descriptions: AH Agency Head, AD Agency Head Designee, AS Authorized Signer, BM Business Manager, CR Contribution Reporting, DF Director of Finance, DP Data Processing, FS Director of Food Service, OC ORP Contact, PC Personnel Contact, PH Personnel Head, PR Payroll Contact, PS President of School Board, RC Retirement Contact. A note at the bottom states '* Authorized to sign retirement forms'. The bottom form is titled 'Update Permissions' and contains a section titled 'Description of Update Codes' with a grid of codes and their descriptions: INQ Inquiry, ADR Address Change, ENR Enrollment, TRM Termination, CCR Contribution Correction, PYC PY Salary Correction, SLU Sick Leave Update, INS Insurance Deductions, SAL Salary Entry, ORP ORP Entry, AGC Agency Certification, FSM File Submission. Below this is a table with columns: Authorized User, INQ, ADR, ENR, TRM, CCR, PYC, SLU, INS, SAL, ORP, AGC, and FSM. The table shows permissions for three users, with the first user having permissions for INQ, ADR, ENR, TRM, CCR, PYC, SLU, INS, SAL, ORP, AGC, and FSM.

Tip: Review *Employer Contacts* screen twice a year



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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 eligibility service credit) – [LSA R.S. 11:723](#)
- TRSL Secondary Employer Criteria – [Louisiana Administrative Code Title](#)

Index 2.0: TRSL Membership

Employer's reference guide on TRSL membership eligibility and enrollments process for non-retirees

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. 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.

TRSL membership eligibility (Non-retirees)

Eligible positions per definition of “Teacher” – R.S. 11:701(35)

All K-12 direct employees, excluding school bus positions, school custodians/janitors, and school maintenance employees

Visa holders other than F-series or J-series

- *Exception: J-1 visa holders are TRSL eligible*
-

Employment status:

Work **more** than 20 hours per week (employees who work 20 hours or **less** are considered part-time) in a position that is **not** seasonal or temporary

- **Seasonal:** An employee who works on a full-time basis less than five months in a year
- **Temporary:** Any employee performing services under a **contractual arrangement** with the employer of **two years or less** in duration

Membership Eligibility - SPECIAL CONDITIONS

Part-time, seasonal, or temporary employment (Non-retirees)

Generally, employees who are part-time, seasonal, or temporary are not eligible for TRSL membership. However, there are exceptions that require mandatory enrollment & reporting:

Five (5) year rule {Eff. 7/1/2003}

Five or more years of eligibility service credit

- Applies **ONLY** to members in PreK-12 “**classroom teacher**” who are paid with W-2 earnings
- Can work 20 hours or less per week

Ten (10) year rule

Ten or more years of eligibility service credit

- Applies to positions other than “classroom teacher”
- W-2 employees only
- Can work 20 hours or less per week

Membership Eligibility - SPECIAL CONDITIONS

Part-time, seasonal, or temporary employment (cont'd) (Non-retirees)

Generally, employees who are part-time, seasonal, or temporary are not eligible for TRSL membership. However, there are exceptions that require mandatory enrollment & reporting:

Secondary employment

Has **primary employment** at another TRSL-reporting agency, while also working part-time, seasonal, or temporary in a TRSL-eligible position at your agency

- ✓ W-2 earnings
- ✓ Form 1099 payments – *certain criteria*

ORP participants in TRSL positions

ORP participants are 100% vested, continued participation is mandatory even if future employment in a TRSL eligible position is part-time, seasonal, or temporary.

- ✓ W2 earnings
- ✓ Form 1099 payments – *if secondary employment rule applies*

Membership Eligibility - SPECIAL CONDITIONS

Form 1099 payments – *certain criteria (Non-Retirees)*

- W-2 covered employee at another TRSL-eligible employer that meets Primary Employment criteria
- Concurrently working part-time/seasonal/temporary at another TRSL-covered employer in a TRSL-covered position and receives **Form 1099 payments** at the secondary agency

Enroll under “Secondary” employer type if any of the following occur:

- The individual 1099 contract is for **more than \$1,000**
- The cumulative amount of 1099 payments issued by a single employer to the employee **exceeds \$15,000 in a fiscal year**, then all payments **in excess of \$15,000** are considered earnable compensation

- *Do not report 1099 earnings ONLY for TRSL non-retirees.*
- *Non-retiree must be a current W-2 employee who meets Primary Employment criteria at another TRSL-eligible employer.*
- *1099 limitations do not apply to TRSL RTW retirees*

Check employee's status

Prior to enrollment, use Member Summary screen to check employee's TRSL membership status and number of years of service credit for eligibility

Query Record

SSN
[Input Field]
[Select] [Clear]

1. Enter Employee SSN under Query Record
2. Click on Member Summary under Members Menu

Member Summary

Address Date: 08/11/2009
Address: [Input Field]

Birth Date: [Input Field] Age: [Input Field]

Searches

- Member Search
- Beneficiary Search

Members

- Member Summary
- Account History
- Member Notations
- Monthly Salary/Contributions
- Annual Salary History
- Benefit Payroll
- Benefit Payee
- COLA History
- 1099-R Information
- Retirement Benefit Payment History

Status Information

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

TRSL Regular Plan Information

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

Average Comp: \$1,649.94
Original Retirement Plan

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

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

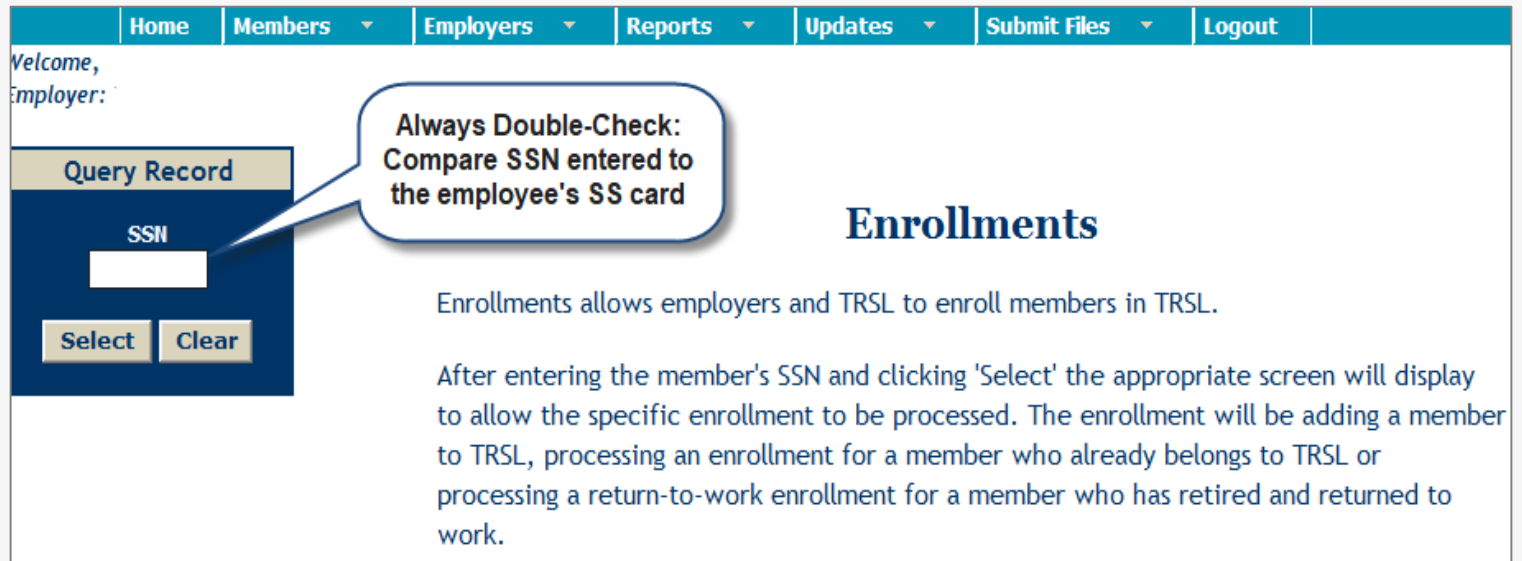
Enrollment process

When entering the employee's SSN into EMIS, ensure the SSN entered matches the number on the employee's Social Security card

Tip: Do Not enroll an employee using an invalid “dummy” SSN

Enrollment deadlines from date of hire:

- 60 days for *active members*
- 30 days for *retirees*



The screenshot shows the EMIS interface. At the top is a navigation bar with links: Home, Members, Employers, Reports, Updates, Submit Files, and Logout. Below this, on the left, is a 'Query Record' form with an 'SSN' input field and 'Select' and 'Clear' buttons. A callout bubble points to the SSN field with the text: 'Always Double-Check: Compare SSN entered to the employee's SS card'. To the right of the form is the 'Enrollments' section, which includes a heading and a paragraph explaining the enrollment process.

Welcome,
Employer:

Home Members Employers Reports Updates Submit Files Logout

Query Record

SSN

Select Clear

Enrollments

Enrollments allows employers and TRSL to enroll members in TRSL.

After entering the member's SSN and clicking 'Select' the appropriate screen will display to allow the specific enrollment to be processed. The enrollment will be adding a member to TRSL, processing an enrollment for a member who already belongs to TRSL or processing a return-to-work enrollment for a member who has retired and returned to work.

Enrollments screen

Example entry screen if the employee has never contributed to TRSL before

Tips:

- **Double-check SSN:** Compare SSN entered to employee's Social Security card
- **Do Not** enroll and term with the same date
- **Do Not** use an invalid “dummy” SSN when enrolling

If you enroll a member with any incorrect information, please contact your Retirement Benefits Analyst Liaison immediately to correct it before any further processing.

Updates	Submit Files
Agency Certification (Form 11B)	
Annual Leave Update	
Contribution Correction	
Enrollments	
Full-Time Only Corrections	

Enrollments	
Instructions for Enrolling New Members:	
1. Complete all required fields and click 'Submit'.	
2. NOTE: F visas are not eligible for membership with TRSL. J-1 visas are eligible as of 08/15/2009.	
3. The street address should be on one line. However, if the entire address won't fit on one line because it contains an apartment, suite or building number, input the apartment, suite or building number on the Street Address line and the street address on the Address 2 line.	
4. Punctuation, such as a period, comma, or semi-colon, is not allowed.	
Enter Enrollment Information Below	
System:	4
Employer ID:	
Employer Type:	Primary
<i>Primary - Employed on full-time or part-time basis. If part-time, member works everyday at partial pay.</i>	
<i>Secondary - Part-Time/Temporary employment. Member works full-time with another TRSL employer and will receive zero service credit.</i>	
First Name:	
Middle Initial:	
Last Name:	
Suffix:	
Date of Birth (mm/dd/yyyy):	
Enrollment Date (mm/dd/yyyy):	
Contract Months:	9
Type:	Full Time
Gender:	Male
Address:	
City:	
State:	LA
Zip:	
Personal E-Mail Address (optional):	
Submit	

CAUTION: Double-check SSN

Online enrollment confirmation

Look for confirmation message to ensure successful online enrollment.

Enrollments

Enrollment processed successfully.

SSN:
Name:

Date of Birth:

Status Information

System	Status	Status Code	Status Date
4	ACTIVE	(A)	01/23/2023

Enrollments - SPECIAL CONDITIONS

DROP member enrollments

When enrolling a new hire currently in TRSL's DROP, enrollments screen will display "DROP Member" message (example below). Continue online enrollment.

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:
Name:

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

Status Information			
System	Status	Status Code	Status Date
4	DROP MBR	(ID)	05/02/2022

Enrollments - SPECIAL CONDITIONS

DROP member enrollments (cont'd)

Look for confirmation message to ensure successful online enrollment of DROP member.

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.

No retirement contributions required - member's DROP participation continues if no break in service

Enrollments - SPECIAL CONDITIONS

Enrollment error – ORP status

- EMIS online enrollment not allowed for employees in ORP (Optional Retirement Plan)
- Enroll with Form 16, *Application for Optional Retirement Plan or Change of Carrier*

The screenshot displays the TRSL website interface. At the top, the TRSL logo and name are visible. Below the logo is a navigation bar with links: Home, Members, Employers, Reports, Updates, Submit Files, and Logout. A welcome message "Welcome, Sharon! Employer:" is shown. On the left, there is a "Query Record" section with an input field for "SSN" containing the number "10". Below the input field are two buttons: "Select" and "Clear". The "Select" button is highlighted with a red rectangle. On the right side of the page, the text "Enrollments" is displayed in a large, bold, dark blue font, and below it, the message "ORP status exists." is shown in a yellow box with red text.

Enrollments - SPECIAL CONDITIONS

Unable to enroll online – general error message

1. Ensure the following data entered in Enrollments program is correct:
 - Social security number
 - Enrollment date (first day of work or first day of TRSL eligibility)
2. Re-try online enrollment if any of the above data previously entered incorrectly.
3. Contact TRSL's helpdesk at the email address provided if you receive the error message again.

Enrollments

There was an error processing your request. Please try again later. If you continue to receive this message, contact helpdesk@trsl.org for assistance.

SSN:	Date of Birth:
Name:	

Status Information

System	Status	Status Code	Status Date
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Employment History

No Employment History Records Found



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Contributions and reporting

As a participating TRSL reporting agency, accurate and timely contribution reporting and payments is an important part of your TRSL reporting duties.

This index provides information and instructions for TRSL reporting agencies to accomplish the following:

- withhold employee and employer contributions on all TRSL-eligible earnable compensation
- prepare and submit accurate and timely contribution reports
- remit contributions promptly and review employer account activity to ensure accurate credits, payments, and adjustments for your agency's

Index 4.0: Contribution Reporting & Corrections

Provides information on salary and contribution reporting, including instructions for identifying and correcting reported contributions for current and prior years

[Reporting Not Enrolled](#)

[Salary/contribution corrections](#)

[Contributions corrections](#)

[Prior year salary corrections](#)

[Rollover earnings](#)

[Sheltered/unsheltered contributions](#)

[Terminations](#)

[Frequently asked questions](#)

Member contribution rates

TRSL member contribution rates are established by [LSA R.S. 11:62 \(11\)](#) for the three retirement plans administered by TRSL.

Current member contribution rates

School Lunch Plan A	9.1% (System Code 2)
School Lunch Plan B	5.0% (System Code 3)
Regular Plan	8.0% (System Code 4)

Employer contribution rates (FY 2023-24)

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

TRSL sub-plan	Employee normal cost	EMPLOYER RATE			
		Normal cost	Admin expense rate	Shared UAL	Total employer contribution
K-12 Regular*	8.0%	3.5748%	0.37%	20.16%	24.1%
Plan A	9.1%				
Plan B	5.0%				
Higher Ed Regular	8.0%	2.7880%	0.37%	20.16%	23.3%

**Includes university laboratory schools*

Earnable compensation

Compensation (wages, salary, and other payments) earned by the member during the full normal working time in a position that is TRSL-eligible

All earnable compensation is reported as “Actual Earnings”

- Member and employer contributions must be made on all earnable compensation
- Report contributions in the fiscal year earned (July 1 through June 30)
- Contribution reports and payments are due by the 15th of each month
- Payments made after close of fiscal year should be moved to the correct fiscal year

Types of contributions

This is not an exhaustive list. Contact your Retirement Analyst Liaison for assistance.

Tax sheltered	Tax unsheltered
<ul style="list-style-type: none">• Active members only• Includes paid sabbatical or extended sick leave• Employees on workers' compensation and using their sick leave	<ul style="list-style-type: none">• Employees on workers' compensation (contributions via third-party payments)• USERRA payments• TRSL retirees who returned to work in a TRSL-eligible position and are classified as "retired teachers" or enrolled under RTW Option 1 or RTW Option 2.• Employer contributions

Reporting special situations/cases

Workers' Compensation (WC)

LSA R.S. 11:151—Prohibits the increase in salary when someone is receiving workers' compensation

Employer must provide employee the option to pay contributions based on:

- Workers' compensation benefit received
- OR
- Employee's salary at time of qualification for WC

Contributions should be unsheltered unless the member is using sick leave

Employer responsibilities

- Notify TRSL when TRSL-covered employee first begins receiving WC benefits – and provide date of injury.
- Provide list of all members who continue to receive WC at start of each new fiscal year.
- Notify TRSL when employee's WC benefits end – and confirm ending date.

Reporting special situations/cases

Extended Sick Leave

LSA R.S. 17:202C—Member earns 65% of his salary; requires members pay contributions on 100% of full salary

- Contributions must be withheld on the employee's full rate of pay, not the reduced rate of pay
- Contributions should be sheltered

100% Accrual

- No further member contributions are due
- Employer contributions continue
- Employer must continue to report member's monthly earnings with \$0 employee contributions

Identifying Errors from Monthly Salary/Contribution Reports

Two reports available:

- **Contribution Exceptions**
- **Salary Rejections**

Both reports should be reviewed and corrected/reconciled each month to ensure accurate and timely membership and salary/contribution reporting.

Contact your assigned Retirement Benefits Analyst Liaison for assistance with these reports.

You may be contacted by an Employer Services Department staff member who is not your assigned liaison on www.TRSL.org

Contribution Exceptions Report

Identifies reporting and enrollment errors

Should be reviewed, cleared, or reconciled each month

Retrieve from the Employer Contribution Charges screen under the Employers menu in EMIS

- Available for each applicable retirement plan (System 4, 3, 2)
- Two ways to retrieve report



Query Record

System

Employer ID

Fiscal Year

2022

Select

Clear

NEW! Custom Report Help

Report Type

Complete Report

Sort Selection

Social Security Number

Generate Report

Searches

Member Search

Beneficiary Search

Members

Member Summary

Account History

Member Notations

Monthly Salary/Contributions

Annual Salary History

Benefit Payroll

Benefit Payee

Employer Contribution Charges						
TRSL - REGULAR			Employer: SC BD			
Fiscal Year: 2022			Show Rejections			
Month		Earnings	Sheltered	Unsheltered	Full-Time	Employer
JUL	Error	Transmittal	369,165.33	25,370.81	4,162.34	370,346.30
		Rejections	0.00	0.00	0.00	0.00
		CCRs	0.00	0.00	0.00	0.00
		Posted	369,165.33	25,370.81	4,162.34	370,346.30
						93,029.66
AUG	Error	Transmittal	444,886.23	31,380.45	4,210.34	444,886.23
		Rejections	0.00	0.00	0.00	0.00
		CCRs	0.00	0.00	0.00	0.00
		Posted	444,886.23	31,380.45	4,210.34	444,886.23
						112,111.33
SEP	Error	Transmittal	3,143,631.35	241,623.05	9,867.86	3,146,647.20
		Rejections	0.00	0.00	0.00	0.00
		CCRs	415.22	33.22	0.00	23,943.20
		Posted	3,144,046.57	241,656.27	9,867.86	3,170,590.40
						792,299.74
OCT	Error	Transmittal	3,612,994.15	277,209.56	11,830.26	3,620,775.91
		Rejections	0.00	0.00	0.00	0.00
		CCRs	0.00	0.00	0.00	0.00
		Posted	3,612,994.15	277,209.56	11,830.26	3,620,775.91
						910,474.53
TOTAL	Report	Transmittal	7,570,677.06	575,583.87	30,070.80	7,582,655.64
		Rejections	0.00	0.00	0.00	0.00
		CCRs	415.22	33.22	0.00	23,943.20
		Posted	7,571,092.28	575,617.09	30,070.80	7,606,598.84
						1,907,915.26

Retrieving the Contribution Exception Report

Click on the last “**Error**” message on the screen

- Pulls cumulative report sorted by SSN

Employer Contribution Charges						
TRSL - REGULAR		Employer:		SC BD		
Fiscal Year:		Show Rejections				
Month		Earnings	Sheltered	Unsheltered	Full-Time	Employer
JUL <u>Report</u>	<i>Transmittal</i>	1,237,676.57	97,043.49	19.20	1,240,912.51	303,742.45
	<i>Rejections</i>	7,756.68	620.53	0.00	7,756.68	
	<i>CCRs</i>	-5,151.96	-412.16	0.00	-2,697.32	
	<i>Posted</i>	1,224,767.93	96,010.80	19.20	1,230,458.51	
AUG Error	<i>Transmittal</i>	1,648,844.21	130,503.92	132.20	1,649,635.35	405,710.87
	<i>Rejections</i>	8,011.25	607.30	33.60	8,011.25	
	<i>CCRs</i>	-4,902.04	-392.16	0.00	-4,902.04	
	<i>Posted</i>	1,635,930.92	129,504.46	98.60	1,636,722.06	
SEP Error	<i>Transmittal</i>	7,348,769.65	581,962.39	4,669.27	7,354,294.04	1,822,461.52
	<i>Rejections</i>	0.00	0.00	0.00	0.00	
	<i>CCRs</i>	-134.48	-25.22	14.46	14,464.76	
	<i>Posted</i>	7,348,635.17	581,937.17	4,683.73	7,368,758.80	
OCT Error	<i>Transmittal</i>	10,228,711.78	811,716.36	4,157.77	10,236,007.93	2,533,988.74
	<i>Rejections</i>	0.00	0.00	0.00	0.00	
	<i>CCRs</i>	-11,015.23	-881.22	0.00	2,249.33	
	<i>Posted</i>	10,217,696.55	810,835.14	4,157.77	10,238,257.26	

Retrieving the Contribution Exception Report

Customized Report

From “Query Record” section of the Employer Contribution Charges screen, choose Report Type & Sort Selection, then click “Generate Report”

Home Members Employers Reports Updates Logout

Welcome, Sharon!!
Employer: TRSL

Query Record

System
4

Fiscal Year
2023

Select Clear

NEW! Custom Report Help

Report Type
Complete Report

Sort Selection
Social Security Number

Generate Report

Employer Contribution Charges

TRSL - REGULAR Employer: SC BD
Fiscal Year: 2023 Show Rejections

Month		Earnings	Sheltered	Unsheltered	Full-	
JUL	Report	Transmittal Rejections CCRs Posted	1,237,676.57 7,756.68 -5,151.96 1,224,767.93	97,043.49 620.53 -412.16 96,010.80	19.20 0.00 0.00 19.20	1,24 - - 1,23
AUG	Error	Transmittal Rejections CCRs Posted	1,648,844.21 8,011.25 -4,902.04 1,635,930.92	130,503.92 607.30 -392.16 129,504.46	132.20 33.60 0.00 98.60	1,64 - - 1,63
SEP	Error	Transmittal Rejections CCRs Posted	7,348,769.65 0.00 -134.48 7,348,635.17	581,962.39 0.00 -25.22 581,937.17	4,669.27 0.00 14.46 4,683.73	7,35 - 1 7,36

Recommend Report Type:
Complete Report

Report Type
Complete Report
Active Status
Retiree Status
Unknown Name
Enrolled Not Reported
Reported Not Enrolled

Sort Selection
Social Security Number
Alphabetically
Exception Message

Contribution Exception Report

Layout:

- Sort & filter info
- Number of exception records

Date: 01/23/2023

Time: 11:27:39AM

Sorted By: Social Security Number

Filtered By: No Filter

Teachers' Retirement System of Louisiana - Regular Plan

Contribution Exception Report

For Fiscal Year 2022-2023

Page 1 of 2

By: Sharonl

Exceptions Found: 11

Employer:

SCHOOLS

Start Date	Term Date	Status	Status Date	Reporting Period	Contrib Type	Actual Earnings	Contribs	Full-Time Earnings	Exception Message	
Unknown Name				09/2022	Sheltered	4,152.13	332.17	4,152.13	Reported not enrolled.	
				10/2022	Sheltered	6,232.13	498.57	6,232.13	Reported not enrolled.	
				11/2022	Sheltered	4,152.13	332.17	4,152.13	Reported not enrolled.	
				12/2022	Sheltered	4,152.13	332.17	4,152.13	Reported not enrolled.	
07/31/2020		O ACTIVE	08/06/2019	11/2022 12/2022					Enrolled not reported. Enrolled not reported.	
02/20/2017	06/30/2017	DROP RET	B	05/30/2015	12/2022	Unsheltered	537.50	43.00	537.50	Reported not enrolled.

Tip: Exception records will delete from report upon each online correction/update

Retrieving salary rejections

Review Employer Contribution Charges screen in EMIS after posting your monthly salary/contributions report for each applicable retirement plan (System 4, 3, 2).

Click on “**Show Rejections**” button near top of screen.

- Screen will update and display rejected records at bottom of screen in calendar month order.

Employer: [REDACTED] N SC BD

Show Rejections

Employer Contribution Charges						
TRSL - REGULAR Fiscal Year: 2023		Employer: SC BD		Show Rejections		
Month		Earnings	Sheltered	Unsheltered	Full-Time	Employer
JUL Report	Transmittal	1,237,676.57	97,043.49	19.20	1,240,912.51	303,742.45
	Rejections	7,756.68	620.53	0.00	7,756.68	
	CCRs	-5,151.96	-412.16	0.00	-2,697.32	
	Posted	1,224,767.93	96,010.80	19.20	1,230,458.51	
AUG Error	Transmittal	1,648,844.21	130,503.92	132.20	1,649,635.35	405,710.87
	Rejections	8,011.25	607.30	33.60	8,011.25	
	CCRs	-4,902.04	-392.16	0.00	-4,902.04	
	Posted	1,635,930.92	129,504.46	98.60	1,636,722.06	

Salary Rejections						
Month/Year	SSN	Actual Earnings	Sheltered Contributions	Unsheltered Contributions	FullTime Earnings	Error Message
07/2022		1,583.17	126.65	0.00	1,583.17	PENDING RET/DROP/OPT5/DROP MBR
07/2022		150.00	12.00	0.00	150.00	PENDING RET/DROP/OPT5/DROP MBR
07/2022		100.00	8.00	0.00	100.00	PERSON IN ESTIMATED STATUS
07/2022		5,503.51	440.28	0.00	5,503.51	PERSON IN ESTIMATED STATUS
07/2022		220.00	17.60	0.00	220.00	PENDING RET/DROP/OPT5/DROP MBR
07/2022		200.00	16.00	0.00	200.00	PENDING RET/DROP/OPT5/DROP MBR
	TOTAL:	7,756.68	620.53	0.00	7,756.68	
08/2022		446.25	35.70	0.00	446.25	PENDING RET/DROP/OPT5/DROP MBR
08/2022		6,480.00	518.40	0.00	6,480.00	PENDING RET/DROP/OPT5/DROP MBR
08/2022		350.00	28.00	0.00	350.00	PENDING RET/DROP/OPT5/DROP MBR

Salary rejections

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

Salary Rejections						
Month/Year	SSN	Actual Earnings	Sheltered Contributions	Unsheltered Contributions	FullTime Earnings	Error Message
07/2021		6,748.34	539.87	0.00	0.00	PERSON IN ESTIMATED STATUS
07/2021		3,142.83	251.43	0.00	3,142.83	CONTRIBUTION AMT MUST BE 0
	TOTAL:	9,891.17	791.30	0.00	3,142.83	
09/2021		3,940.25	315.22	0.00	3,940.25	PENDING RET/DROP/OPT5/DROP MBR
09/2021		4,879.83	390.39	0.00	4,879.83	PENDING RET/DROP/OPT5/DROP MBR
09/2021		4,066.73	325.34	0.00	4,066.73	ORP MEMBER
	TOTAL:	12,886.81	1,030.95	0.00	12,886.81	
10/2021		3,940.25	315.22	0.00	3,940.25	PENDING RET/DROP/OPT5/DROP MBR
10/2021		4,879.83	390.39	0.00	4,879.83	PENDING RET/DROP/OPT5/DROP MBR
10/2021		4,066.73	325.34	0.00	4,066.73	ORP MEMBER
	TOTAL:	12,886.81	1,030.95	0.00	12,886.81	

Reconciling rejections

Common rejection types:

Reminder: rejections remain on the report and do not fall off, even after correction

ORP
MEMBER

PENDING
RET/DROP

ESTIMATED
STATUS

CONTRIBUTIONS
MUST BE 0

NEG MONEY
AMOUNT
DISALLOWED

EARNINGS >
99999.99
DISALLOWED

Salary rejections with \$0 earnings/contributions

Rejections with \$0 Actual Earnings, \$0 Contributions, and \$0 Full-time Earnings require no action!

Salary Rejections						
Month/Year	SSN	Actual Earnings	Sheltered Contributions	Unsheltered Contributions	FullTime Earnings	Error Message
07/2022		0.00	0.00	0.00	0.00	PENDING RET/DROP/OPT5/DROP MBR
07/2022		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
07/2022		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
07/2022		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
07/2022		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
07/2022		0.00	0.00	0.00	0.00	PENDING RET/DROP/OPT5/DROP MBR
07/2022		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
	TOTAL:	0.00	0.00	0.00	0.00	
08/2022		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
08/2022		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
08/2022		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
08/2022		0.00	0.00	0.00	0.00	PENDING RET/DROP/OPT5/DROP MBR
08/2022		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
	TOTAL:	0.00	0.00	0.00	0.00	

Clearing exceptions & rejections

Online updates in EMIS

- Enrollments
- Terminations
- Contribution Correction (current fiscal year only)
- Prior Year Salary Correction (previous fiscal year)

Must have specific access rights designated on *Authorized Contacts* (Form 1)



(Online) Contribution Corrections

Corrects salary reporting in the current fiscal year

- Add, edit/change, or delete monthly salary postings reported

Contribution Correction					
System: 4		Employer:			
SSN:		Fiscal Year:		Current Fiscal Year	
Name:		Reporting Month/Year: 11/			
Instructions for using Contribution Correction:					
1. Click 'Edit' or 'Add' in the first column to open the line for editing.					
2. Enter the actual earnings and full-time earnings and click 'Replace' if replacing data that has been posted for the month. If only actual earnings OR full-time earnings is changing, enter the same amount for the field not changing and enter the new amount for the field that is changing.					
3. Enter the actual earnings and full-time earnings and click 'Add' or 'Add Zeros' if adding a posting for the month. Adding zeroes can only be done for July, August and June in which 0.00 should be entered for the actual earnings and full-time earnings. Full-time earnings are required for the rest of the months.					
4. Click 'Delete' or 'Delete Zeros' to delete the posting for the month.					
5. Click 'Cancel' to undo changes entered or to return to the initial display.					
6. Enter actual earnings and full-time earnings with the decimal. For example, to enter \$10 key in 10.00.					
7. Contribution Type "30" is for sheltered contributions and Contribution Type "10" is for unsheltered contributions.					
	Actual Earnings	Full-Time Earnings	Contribution Amount	Contribution Type	
Edit	2736.00	2736.00	218.88	30	Delete

Monthly Correction Journal Screen

Provides detailed list of all online contribution corrections made for any reporting period (mm/yyyy) of the fiscal year.

May result in additional charges or credits to employer's account.

Employers	Reports
Employer Contribution Accounts Receivable	
Employer Contribution Charges	
Employer Payments	
Employer Contacts	
Journal Entry	
ORP Contribution Charges	
Monthly Correction Journal	

Monthly Correction Journal For 12/2022

System: 4		Fiscal Year: 2023		Employer:				
SSN	Type	Oper	Earnings	Contributions	Fulltime	Adjusted Earnings	Adjusted Contributions	Adjusted Fulltime
	30	A	1,787.50	143.00	1,787.50	1,787.50	143.00	1,787.50
Posted on 01/18/2023 by EMPR -								
Unsheltered Regular Totals			0.00	0.00	0.00	0.00	0.00	0.00
Sheltered Regular Totals			1,787.50	143.00	1,787.50	1,787.50	143.00	1,787.50

Terminations

Enter a termination date for employee who:

- Resigns
- Changes to a non-covered position at your agency
- Is approved for TRSL disability retirement

Terminations

SSN:

Employer:

Name:

Procedures for using Terminations:

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

	System	Employment Date	Termination
Edit	4	12/17/2001	

- Update within 30 days of the member's last day of work (or last day of official leave)
- Termination dates do not have to be the same for TRSL and insurance coverage
- Use MM/DD/YYYY format

Reminder: Do Not enroll and term with the same date



CONTENTS

[Related terms & definitions](#)

[What is service credit](#)

[Service credit formula](#)

[Impact of service credit](#)

[Identifying records that require service credit certification](#)

[What is a questionable year \(QY\)?](#)

The information presented in this index describes the following:

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

Related terms and definitions

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

- **Actual earnings:** All earnings paid to a member meeting the definition of earnable compensation in accordance with [LSA R.S. 11:701\(10\)](#). (See "Earnable compensation" section of [Index 4.0](#) for more information and instructions.)

Index 6.0: Service Credit Certifications / Corrections

Provides instructions for identifying and correcting records requiring service credit certification

[How to certify service credit](#)

[Service credit certifications/corrections](#)

[QY certification procedures](#)

[Full-time only corrections](#)

[Common errors to avoid](#)

[Actuarial cost for full-time only corrections](#)

[How to read account history](#)

Percent (%) effort:

- **Percent effort for Adjunct Professors:** The percentage of credit hours or classes taught per semester. For example, if the number of credit hours considered full-time per semester is 12 and someone teaches 6 credit hours, their percent effort is 50% (6 credit hours divided by 12 credit hours)
- **Percent effort for all other positions:** The percentage of a full day an employee is scheduled to work. For example, if someone is scheduled to work 5 hours per day and 7 hours is considered a full day, then their percent effort is 71% (5 hours divided by 7 hours = 0.71)
- **Questionable year:** A fiscal year whose service credit requires certification.

Terms/definitions

- **Questionable year:** A fiscal year record that meets one of TRSL's criteria to require service credit certification or correction
- **Actual earnings:** All earnings during a specified fiscal year earned by a member that meets the definition of earnable compensation
- **Full-time earnings:** Total compensation amount that would be payable if the employee worked full-time for the entire fiscal year in a TRSL-covered position plus any extra earnings
- **Service credit:** A measure of the number of years a member has worked and contributed to TRSL per the service credit formula

Terms/definitions (cont'd)

Service credit formula:

- $\text{Actual earnings} / \text{Full-time earnings} = \text{Service credit for benefit computation}$
- $\text{Service credit for benefit computation} / \% \text{ effort} = \text{Service credit for eligibility}$

Percent (%) effort formula:

- $\# \text{ hours worked} / \# \text{ hours in a full workday}$

Example: Employee works 5 hours per day; normal full-time is 7 hours per day;

$5/7 \text{ hours} = 71\% \text{ effort}$

How to certify questionable years

Three online processes:

- **Full-Time Only Corrections:** Use when incorrect full-time earnings reported or service credit is incorrect
- **Questionable Year Certification:** Use when service credit, actual earnings, and full-time earnings reported are correct and reasonable
- **Prior Year Salary Corrections:** Use when incorrect actual earnings reported



Must have access rights designated on Authorized Contacts (Form 1)

Full-Time Only Corrections

Updates service credit

- Must provide correct Full-time Earnings amount
- Use Reason drop-down box or enter Comment

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

Full-Time Only Corrections

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

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	8,056.35	644.51	8,056.35	0.37	QUESTIONABLE YEAR

Instructions for using Full-Time Only Corrections:

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

Full-Time Earnings:

Reason:

Comment:

Submit

EXAMPLE: Full-Time Only Correction

Record appears on the Questionable Years (QY) report

EXAMPLE: New hire as of 10/23/2019

- Ensure Actual Earnings reported are correct
- Need correct Full-time earnings (FTE) to clear the questionable year record

Questionable year reason codes

1. Annual earnings decreased more than 5% from previous year
2. 1st year of employment for an employer / 1st year of employment after DROP
3. Changed employers during the fiscal year and/or break in service
4. Partial year of service credit not previously certified

Name	Sys	SSN	Fiscal Year	Status	Date of Employment	Date of Termination	Actual Earnings	Full-Time Earnings	Service Credit	Reason for Questioning Year
DOE JOHN	4		2020	ACTIVE	10/23/2019		28,630.50	28,630.50	0.71	2,4

Tip: Never rely on Full-time earnings appearing on QY report or TRSL EMIS Screens. Always research correct FTE.

EXAMPLE: Full-Time Only Correction

Full-Time Only Corrections

SSN: Name: System: 4		Employer: Fiscal Year: 2020				
Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	28,630.50	2,290.41	28,630.50	0.71	QUESTIONABLE YEAR

Instructions for using Full-Time Only Corrections:

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

Full-Time Earnings: 41075.30

Reason: 1st Year of Employment

Comment:

Submit

Use Reason drop-down field when possible.
EXCEPTIONS: Use Comment field to not anything unusual (LWOP, dockages, incorr hire date, etc.) or if non of Reason drop-down choices apply

Provide total salary employee would have made if he worked entire year as a full-time employee + any add'l pay (Stipends, tax supplements, etc.)

... is optional unless a ...

... eted by another

Actuarial Cost for Full-Time Only Corrections

LSA-R.S. 11:888 and LSA-R.S. 11:158 allow for an actuarial cost to the employer on corrections for fiscal years greater than three (3) years old that result in an increase in service credit.

- Journal Entry invoice for total Full-Time Only Corrections charges calculated after end of each fiscal year.


The three-year timeline for certifying/correcting questionable years is calculated as follows:	
Current Fiscal Year:	FY 2023
Fiscal Year 1:	FY 2022
Fiscal Year 2:	FY 2021
Fiscal Year 3:	FY 2020
Older than three years:	FY 2019 & all fiscal years prior

Actuarial Cost/Charges for Full-Time Only Corrections

Example of actuarial cost invoice (notification)

Your agency will receive a Journal Entry invoice for all Full-Time Only Corrections records greater than three (3) years old that resulted in increased service credit.

Invoice attachments will include summary breakdown for each member record included in the total Full-Time Only Corrections actuarial cost.



Teachers' Retirement System of Louisiana

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

BOARD OF TRUSTEES

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

Lotte T. Delaney, M.P.A.

October 19, 2022

Dear

In accordance with LSA-R.S. 11:888 and 11:158, TRSL and our actuary firm Foster & Foster recently calculated the actuarial cost for all *Full-Time Only Corrections* submitted by your agency during Fiscal Year (FY) 2022 that corrected members' full-time earnings for fiscal years greater than 3 years old.

For your records, enclosed is a list of TRSL members and a copy of the journal entries for which your agency incurred an actuarial cost due to a Full-Time Only Correction submitted in FY 2022. The total amount charged to is **\$3,567.45**.

If you have any questions regarding these corrections or the charge associated, please contact Jeff George at (225) 925-1887 or jeffrey.george@trsl.org

If you have any questions regarding how to submit payment for the charge, please contact LaTrina Stone at (225) 925-6456 or latrina.stone@trsl.org

Sincerely,

Jeff George
Retirement Benefits Supervisor

Enclosures

Journal Entry

11- JE

Date: 10/17/2022
Journal Entry #:

Account Description	Debit	Credit
0 PY Employer	\$3,567.45	\$3,567.45
ADVANCE ACCOUNT PY Employer		
Total	\$3,567.45	\$3,567.45

Description:
To charge employer the actuarial cost of full-time only corrections submitted during the 2022 fiscal year that corrected fiscal years greater than 3 years old.

Members	
	\$2,553.99
	\$301.09
	\$508.51
	\$203.86

Audit Log #: 22389

LAST 4 SSN	MBR NAME	SRV TO PURCHASE	EMPLOYER CODE	Cost
✓	✓	✓0.11	✓	✓\$2,553.99
✓	✓	✓0.02	✓	✓\$301.09
✓	✓	✓0.02	✓	✓\$508.51
✓	✓	✓0.01	✓	✓\$203.86

Total: **\$3,567.45**

JE:

Questionable Year Certification

Does not update service credit; certifies reported data is correct as is

- Must select Reason from drop-down box or enter Comment
- ***If applicable***, you must select “Part-time Employee” from the “Reason” drop-down list and enter the percent effort in the comment field for member to receive correct service credit for eligibility

Questionable Year Certification

SSN: [REDACTED]	Employer: [REDACTED] A BD
Name: [REDACTED]	Fiscal Year: 2016
System: 4	

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	55,468.24	4,437.44	55,468.24	1.00	QUESTIONABLE YEAR

Instructions for using Questionable Year Certification:

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

Reason: [REDACTED] ▼

Comment: [REDACTED]

Certify

Reason:

Comment:

Previously reported information certified
1st year of employment after DROP
1st year of employment
Last year of employment
Official leave (other than sabbatical)
Sabbatical at reduced pay
Extra earnings
Workers' compensation
Summer school earnings
Part-time employee
Substitute earnings only

EXAMPLE: Questionable Year Certification

Record appears on the Questionable Years report

- **Example:** New hire as of 08/06/2019; need certification for 1st year of employment (FY 2020)
- Per employer’s research, employee has worked the entire year and had no dockages or leave without pay (LWOP) during FY 2020; Both Actual Earnings and Full-time earnings previously reported are correct.

Questionable year reason codes

1. Annual earnings decreased more than 5% from previous year
2. 1st year of employment for an employer / 1st year of employment after DROP
3. Changed employers during the fiscal year and/or break in service
4. Partial year of service credit not previously certified

Name	Sys	SSN	Fiscal Year	Status	Date of Employment	Date of Termination	Actual Earnings	Full-Time Earnings	Service Credit	Reason for Questioning Year
DOE JANE	4			ACTIVE	08/06/		58,406.14	58,406.14	1.00	2

EXAMPLE: Questionable Year Certification

Questionable Year Certification

SSN:
Name:
System: 4

Employer:
Fiscal Year:

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	58,406.14	4,672.49	58,406.14	1.00	QUESTIONABLE YEAR

Instructions for using Questionable Year Certification:

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

Reason: 1st year of employment ▼

Comment:

Use Reason drop-down field when possible

Certify

Full-Time Only Correction vs. QY Certification

Helpful tips:

Multiple reason codes:

- Use Full-Time Only Corrections if Actual Earnings amount reported is correct

Reason Codes 1, 2, or 3 only:

- Use Questionable Year Certification if no dockages/no LWOP, and full year of employment; Actual Earnings reported must be correct

Questionable year reason codes

1. Annual earnings decreased more than 5% from previous year
2. 1st year of employment for an employer / 1st year of employment after DROP
3. Changed employers during the fiscal year and/or break in service
4. Partial year of service credit not previously certified

Actual Earnings	Full-Time Earnings	Service Credit	Reason for Questioning Year
18,988.80	19,041.00	0.98	2,4
41,624.67	41,748.92	0.95	2,4
43,457.99	43,578.00	1.00	2
47,618.00	47,618.00	1.00	1
50,376.86	50,648.00	0.99	4
44,991.89	45,213.00	0.99	3,4
44,987.18	44,987.18	0.98	2,4
2,640.00	2,640.00	0.05	2,3,4
44,223.00	44,223.00	1.00	2

Full-Time Only Corr. vs. QY Cert Error Messages

Error messages will instruct which program to use:

Example: If Full-Time Only Correction is selected, but Questionable Year Certification is required:

Full-Time Only Corrections

The new full-time earnings entered is equal to reported and the service credit agrees with the posted service credit.
The Questionable Year Certification must be used to certify this year as correct.

Questionable year reason codes

- 1. Annual earnings decreased more than 5% from previous year
- 2. 1st year of employment for an employer / 1st year of employment after DROP
- 3. Changed employers during the fiscal year and/or break in service
- 4. Partial year of service credit not previously certified

BI	4	2019	ACTIVE	08/06/	44,713.00	44,713.00	1.00	2
----	---	------	--------	--------	-----------	-----------	------	---

Full-Time Only Corr. vs. QY Cert Error Messages

Error messages will instruct which program to use:

Example: If Questionable Year Certification is selected, but Full-Time Only Correction is required:

Questionable Year Certification

Service credit doesn't match actual earnings/full-time earnings.

Full-Time Only Corrections must be used to update full-time earnings.

- Questionable year reason codes**
1. Annual earnings decreased more than 5% from previous year

2. 1st year of employment for an employer / 1st year of employment after DROP

3. Changed employers during the fiscal year and/or break in service

4. Partial year of service credit not previously certified

. M	4		2019	REFUNDED	08/	'2018	12,679.30	12,679.30	0.22	1,3,4
-----	---	--	------	----------	-----	-------	-----------	-----------	------	-------

Prior Year Salary Corrections

Updates service credit

- Must enter both correct actual earnings and full-time earnings amounts
- Must use reason drop-down box and/or comment field for both Salary Correction Comment and Salary Correction Full-Time Comment
- If correction increases earnings/contributions and service credit and/or final average comp for fiscal years more than three (3) years old, **\$150 fee required, increasing to \$200 on 1/1/2024**

Prior Year Salary Corrections						
SSN: Name: System: 4		Employer ID: SC BD Fiscal Year: 2017				
Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	11,878.92	950.32	12,098.12	0.32	QUESTIONABLE YEAR

Instructions for using Prior Year Salary Corrections:

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

Sheltered:

Actual Earnings

Full-Time Earnings

Delete Posting ☐

☐ Add Unsheltered:

Instructions for using 100% Switch:

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

☐ 100% Switch

Salary Correction Comment

Instructions for using Salary Comment:

1. Select a reason for the correction.
2. A comment can be added for additional information needed to clarify the correction. The comment is optional unless a reason is not chosen in which case the comment is required.

Reason:

Comment:

Salary Correction Full-Time

Instructions for using Full-Time Comment:

1. Required for Primary when the Full-Time is different.
2. Select a reason for the full-time change.
3. A comment can be added for additional information needed to clarify the change. The comment is optional unless a reason is not chosen in which case the comment is required.

Reason:

Comment:

Submit

EXAMPLE: Prior Year Salary Correction

Must provide correct total Actual Earnings & Full-time Earnings earned for the specified fiscal year

Prior Year Salary Corrections

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

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

Instructions for using Prior Year Salary Corrections:

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

Sheltered:

Actual Earnings
14678.92

Full-Time Earnings
42750

Delete Posting
☐

☐ Add Unsheltered:

Instructions for using 100% Switch:

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

☐ 100% Switch

Salary Correction Comment

Instructions for using Salary Comment:

1. Select a reason for the correction.
2. A comment can be added for additional information needed to clarify the correction. The comment is optional unless a reason is not chosen in which case the comment is required.

Reason:

Comment: Nov sales tax not reported

Salary Correction Full-Time

Instructions for using Full-Time Comment:

1. Required for Primary when the Full-Time is different.
2. Select a reason for the full-time change.
3. A comment can be added for additional information needed to clarify the change. The comment is optional unless a reason is not chosen in which case the comment is required.

Reason:

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

Submit

EXAMPLE: Prior Year Salary Correction

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

The diagram illustrates the process of completing the Salary Correction Comment and Salary Correction Full-Time sections. It shows two examples of the forms and a list of reasons for correction.

Example 1: Salary Correction Comment

Salary Correction Comment

Instructions for using Salary Comment:

1. Select a reason for the correction.
2. A comment can be added for additional information needed to clarify the correction. The comment is optional unless a reason is not chosen in which case the comment is required.

Reason:

Comment: Nov sales tax not reported

Example 2: Salary Correction Full-Time

Salary Correction Full-Time

Instructions for using Full-Time Comment:

1. Required for Primary when the Full-Time is different.
2. Select a reason for the full-time change.
3. A comment can be added for additional information needed to clarify the change. The comment is optional unless a reason is not chosen in which case the comment is required.

Reason:

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

Use Comment field or Reason drop-down menu

Submit

Example 3: Salary Correction Comment

Salary Correction Comment

Instructions for using Salary Comment:

1. Select a reason for the correction.
2. A comment can be added for additional information needed to clarify the correction. The comment is optional unless a reason is not chosen in which case the comment is required.

Reason:

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

Example 4: Salary Correction Full-Time

Salary Correction Full-Time

Instructions for using Full-Time Comment:

1. Required for Primary when the Full-Time is different.
2. Select a reason for the full-time change.
3. A comment can be added for additional information needed to clarify the change. The comment is optional unless a reason is not chosen in which case the comment is required.

Reason:

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

Actuarial Cost/Charges for Prior Year Salary Corrections

If prior year correction increases earnings/contributions **and** service credit and/or final average comp:

For fiscal years **three years old or less**:

- employer will be charged member & employer contributions + interest at TRSL’s assumed actuarial valuation rate.

For fiscal years **more than three (3) years old**:

- will result in actuarial purchase of service credit by the employer
 - \$150 fee required, increasing to \$200 on 1/1/2024
 - Separate Journal Entry invoice for actuarial charge

The three-year timeline for Prior Year Corrections:	
Current Fiscal Year:	FY 2023
Fiscal Year 1:	FY 2022
Fiscal Year 2:	FY 2021
Fiscal Year 3:	FY 2020
Older than three years:	FY 2019 & all fiscal years prior

Journal Entry screen

Online Prior Year Corrections will create a record on your agency's *Journal Entry* screen in EMIS

- Actuarial JE – Prior Year Salary Corrections resulting in actuarial charges to your agency

Employers

Reports

Employer Contribution Accounts Receivable

Employer Contribution Charges

Employer Payments

Employer Contacts

Journal Entry

ORP Contribution Charges

Journal Entry

Employer: Fiscal Year:2023

JE Num		JE Date	Fiscal Year Corrected	SSN	Name
55118		07/14/2022	2021		:
55567		08/22/2022	2022		
55571		08/22/2022	2022		
55584		08/23/2022	2022		
56554		09/19/2022	2021		
56635		09/21/2022	2022		
57109	Actuarial JE	10/20/2022	2023		
57881		12/09/2022	2022		:
57882		12/09/2022	2022		
58412		01/20/2023	2021		



CONTENTS

[Sick leave](#)
[Certification](#)
[Sick leave update](#)
[Direct deposit](#)
[File transfer \(FTP\)](#)
[Summer percentage](#)
[Reporting](#)
[Members](#)



CONTENTS

[Service/ILSB retirement](#)
[Deferred Retirement Option Plan \(DROP\)](#)
[Entering DROP \(DROP In\)](#)

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

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

Retirement Process / Issues

Index 11.0: Retirement/DROP processing &

Index 17.0: Leave Information

Provides information related to the retirement process

RELATED FORMS

[Application for Service Retirement, ILSB, or DROP \(Form 11\)](#)
[Termination of Employment at End of DROP Participation/ Employment \(Form 11H\)](#)
[Application for RTW Supplement \(Form 11RTW\)](#)

ensure a smooth retirement transition and to coordinate the date of retirement with the employer.

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

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

Entering DROP (DROP In)

Each member who is eligible and wishes to participate in DROP must submit a completed [Application for Service Retirement, ILSB, or DROP](#) (Form 11) or apply online through Member Access no earlier than six months before the DROP start date. Both the member and employer

Employer certifications: Retirement/DROP processing

The following data is needed for each TRSL-covered employee who applies for retirement or DROP:

- Certify all questionable years
- Certify sick leave days used for all fiscal years of employment and sick leave days paid at retirement
- Complete Agency Certification after termination date and after all earnings & contributions are reported to TRSL
- Complete Cap Exemption Letter (if applicable)

Updates	Submit Files	Log
Agency Certification (Form 11B)		
Annual Leave Update		
Contribution Correction		
Enrollments		
Full-Time Only Corrections		
Furlough Certification and Update		
Home Address Update		
ORP Salary Entry (up to 25 employees only)		
Prior Year Salary Corrections		
Questionable Year Certification		
Retiree Voluntary/Insurance Deduction		
Salary Contribution Entry (up to 25 employees only)		
Sick Leave Days Paid Update		
Sick Leave Add and/or Update		
Terminations		

**Must have access rights designated on Form 1 to submit information*

Request letters

Identify member, date of retirement (or DROP begin date), and information TRSL still needs from the employer.

- **First Request** (sent on or near the member's retirement date)
- **Second Request** (sent approximately 45 days after the 1st Request)
- **Final Request** (Sent approximately 30 days after 2nd Request; employer has 15 calendar days to complete)

The image displays three overlapping letters from the Teachers' Retirement System of Louisiana (TRSL). The letters are dated June 2, 2021, July 6, 2021, and August 16, 2021. Each letter is addressed to a member and their employer, with the member's name and address redacted. The letters are titled "1st Request", "2nd Request", and "Final Request" respectively, with the titles highlighted in red boxes. The letters contain information about the member's retirement date, the employer's responsibilities, and the information needed to complete the retirement process. The letters are signed by the Retirement Department of TRSL.

1st Request

June 2, 2021

TRSL
Teachers' Retirement System of Louisiana

Member: [REDACTED]
SSN: [REDACTED]
Date of Retirement: 05/22/2021

Dear Employer:

Additional information is needed to complete the member's retirement. Please provide the information listed below after the member's last day of work. All items can be updated online after logging into TRSL's Employer/Member Information Site.

❖ Sick leave information for Fiscal Year 2020

To report sick leave days used, it is the employer's responsibility to update the section on TRSL's web site at www.trsl.org.

Submit the following AFTER the member's last day of work:

❖ Agency Certification (Form 11A)

If you have any questions, please contact TRSL at (225) 925-6446 or toll-free ASK-TRSL (1-877-275-8775).

Sincerely,
Retirement Department
Teachers' Retirement System of Louisiana

2nd Request

July 6, 2021

TRSL
Teachers' Retirement System of Louisiana

Member: [REDACTED]
SSN: [REDACTED]
Date of Retirement: 05/22/2021

Dear Employer:

Additional information is needed to continue processing this member's *Termination of Employment at End of DROP Participation/Employment* (Form 11H). Please provide the items listed below after the member's last day of work. All items can be updated online after logging into TRSL's Employer/Member Information Site.

❖ Submit the Agency Certification (Form 11A), which must be completed by the employer.

❖ Report sick leave information for Fiscal Year 2020.

If you have any questions, please contact TRSL at (225) 925-6446 or toll-free ASK-TRSL (1-877-275-8775).

Sincerely,
Retirement Department
Teachers' Retirement System of Louisiana

Final Request

August 16, 2021

TRSL
Teachers' Retirement System of Louisiana

Member: [REDACTED]
SSN: [REDACTED]
Date of Retirement: 05/22/2021

Dear Employer:

Additional information is needed to continue processing this member's *Termination of Employment at End of DROP Participation/Employment* (Form 11H). Please provide the items listed below after the member's last day of work. All items can be updated online after logging into TRSL's Employer/Member Information Site.

❖ Report sick leave information for Fiscal Year 2020

If this is not received within 15 days, the file will be processed as is. If information is received later that indicates TRSL overpaid the member, the employer may be charged the amount of overpayment in accordance with LA-R.S. 11:888.

If you have any questions, please contact Teachers' Retirement System of Louisiana (TRSL) at (225) 925-6446 or toll-free (outside the Baton Rouge calling area) at 1-877-ASK-TRSL (1-877-275-8775).

Sincerely,
Retirement Department
Teachers' Retirement System of Louisiana

Agency Certification (Form 11B)

Certifies member's termination date and service credit for the current fiscal year

- Requested when a TRSL member retires or enters DROP



Available under Updates menu

- *Must have access rights designated on Authorized Contacts (Form 1)*

Teachers' Retirement System of Louisiana
8401 United Plaza Blvd, Ste 300 • Baton Rouge, LA 70809-7017
P.O. Box 94123 • Baton Rouge, LA 70804-9123
Telephone: 225-925-6446 • Fax: 225-925-6366
www.trsl.org

Agency Certification (Form 11B)

Instructions: The employer must submit this information for a member of the Teachers' Retirement System of Louisiana (TRSL) who (1) enters DROP, (2) retires or (3) dies. The most recent employer(s) may not certify this information until after the last day for which the member will receive pay. Certification for members electing to participate in the Deferred Retirement Option Plan (DROP) may not be submitted until after the beginning date of the DROP participation. A second certification is required when the DROP participant ultimately terminates employment, which is referred to as DROP Out. Date of termination should be the last day of work or last day of leave. Salary information should reflect actual earnings and contributions for the current fiscal year through the date of termination or the day before DROP participation, if applicable. Certification of regular earnings should be for dates earned during the current fiscal year and must agree with the Contribution Reports submitted by the employer payroll department. The monthly Contributions Reports are the official reports of member earnings as provided by LSA-R.S. 11:888.

Member Information	
Member name	Social Security number
Employer	
Current Year Information (July 1 - June 30) - Complete for all retirements, DROP and deaths	
Date of termination - See Instructions	
Full-time earnings the member would have earned working the full year at 100% effort plus any additional pay received. Refer to the Employer Procedures Manual, Index 4.1, for more information. Do not include rollover earnings in the full-time earnings.	Full-time earnings \$
Rollover earnings earned in June (prior year), paid in July - amount of salary that is earned in June that would normally be paid in July.	Rollover earnings \$
Percent of effort (if part-time) - percent of time part-time member works. For example, the member works 4 hours out of an 8-hour day, 5 days a week, the percent effort would be 50%.	Percent effort %
Comment	
Electronic Signature	
<input type="checkbox"/> I understand that by submitting this agency certification online that I am certifying the actual earnings and contributions posted on the member's account are correct for the year certified and I agree to conduct this transaction by electronic means and that I am signing this certification.	
Submit	

Termination date vs. retirement date

- Termination date cannot be the same as the retirement date.
- Termination dates do not have to be the same for TRSL and insurance.

TERMINATION DATE

Member's last day of work **or**
last day of official leave

RETIREMENT DATE

Day after termination date **or** the date
TRSL receives completed retirement
application (whichever is later)

Members declaring a retirement date

Nine month employees should not try to coordinate their effective date of retirement based on their last paycheck to be issued during summer months. Retirement date would be the day after termination date **or** the date TRSL receives completed retirement application (whichever is later).

Example: *A 9-month employee applied for retirement after the end of the school year (May 26, 2023 is last day). Employee is paid on a September through August pay cycle, receiving last paycheck for the school year in August.*

In the example above the effective date of retirement would be May 27, 2023. Employer still owes member their summer paychecks.


- TRSL will begin paying retirement benefits on May 27, 2023
- No overlap or return-to-work issues will occur since employee's summer checks represent earnings for work performed through May 26, 2023.

10% or 15% cap exemption letters

State law places a 10% or 15% cap in each of the years used to determine a Final Average Compensation (FAC)

- 10% cap is used for the three-year average (members in one of the four state retirement systems prior to January 1, 2011)
- 15% cap is used for the five-year average (members in one of the state retirement systems joining on or after January 1, 2011)

Employers must complete cap exemption letter with approved salary exemption information for member to avoid/reduce cap



Teachers' Retirement System of Louisiana

www.trsl.org
225.925.6446
Post Office Box 94123
Baton Rouge, LA 70804-9123

May 04, 2015

70 - CL

Service

Dear Employer:

10% CAP EXEMPTION FORM

Please complete form below regarding salary increases exempt from 10% cap and return to TRSL. *If this form is not received within 30 days of the date of this letter, we will assume there are no exemptions that apply and we will finalize the member's benefit accordingly.* If you have any questions, please call our Member Information Center (MIC) at (225) 925-6446 or toll-free at 1-877-ASK-TRSL (1-877-275-8775).

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

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

Member: _____ SSN: _____

Comment: _____

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

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

State Legislative Increase for UNIVERSITIES:

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

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

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

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

(Authorized Signature)

(Title)

(Date)

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

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Example: Cap Letter

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

Examples of increases EXEMPT:

-State legislative, Minimum Foundation Program (MFP) or R.S. 17:421.6 increases (exempt even if only given to a specific group)

-Local parish-wide increases (ALL employees of every group were given an increase - does not have to be the same amount)
ex: sales tax, 13th check

Member: _____ R SSN: _____

Comment: FISCAL YEAR 2009

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

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

State Legislative Increase for UNIVERSITIES:

Fiscal Year 2019 \$ 1,000

Fiscal Year _____ \$ _____

Fiscal Year _____ \$ _____

Fiscal Year _____ \$ _____

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

Act 17 of 1996/1997 §

Act 10 of 1999/2000 \$

Act 12 of 2001/2002 §

Act 17 of 2006/2007 §

Act 18 of 2007/2008 §

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

Fiscal Year 2019 \$ 750

Fiscal Year _____ \$ _____

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

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

(Authorized Signature)

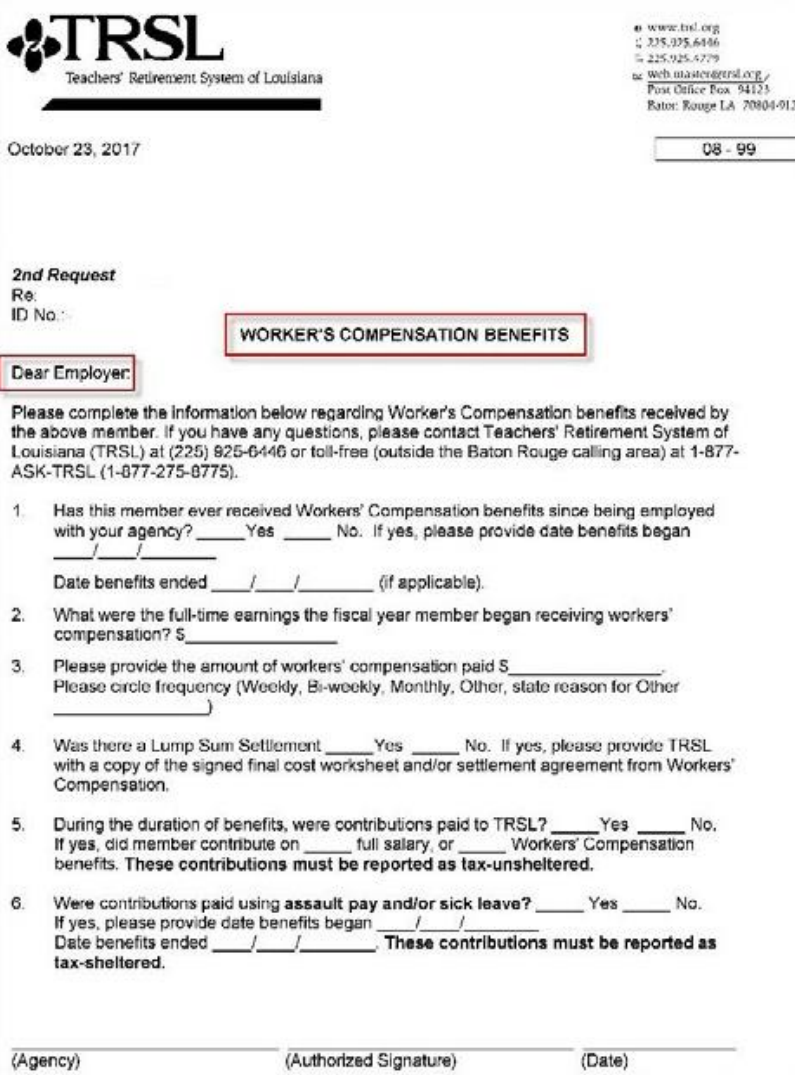
(Title)

(Date)

Worker's Compensation certification form

Form sent to employers if Disability Application (Form 12) or a service credit certification comment indicates member is/was receiving worker's comp

- Employers must answer all questions on the certification form and return completed form to TRSL
- If the member made TRSL contributions while on worker's compensation benefits, employer must ensure correct type of member contributions (sheltered vs. unsheltered) reported to TRSL



The form is titled "TRSL Teachers' Retirement System of Louisiana" and includes contact information for the system. It is dated October 23, 2017, and has a reference number 08-99. The form is addressed to the employer and requests information regarding the member's workers' compensation benefits. It includes a section for the employer's response, with questions about the member's employment history, earnings, and contributions. The form also includes a section for the employer's signature and date.

TRSL
Teachers' Retirement System of Louisiana

www.trsl.org
225.375.6446
225.925.6779
Web: master@trsl.org
Post Office Box 94123
Baton Rouge, LA 70804-9123

October 23, 2017

08 - 99

2nd Request
Re:
ID No.:

WORKER'S COMPENSATION BENEFITS

Dear Employer:

Please complete the information below regarding Worker's Compensation benefits received by the above member. If you have any questions, please contact Teachers' Retirement System of Louisiana (TRSL) at (225) 925-6446 or toll-free (outside the Baton Rouge calling area) at 1-877-ASK-TRSL (1-877-275-8775).

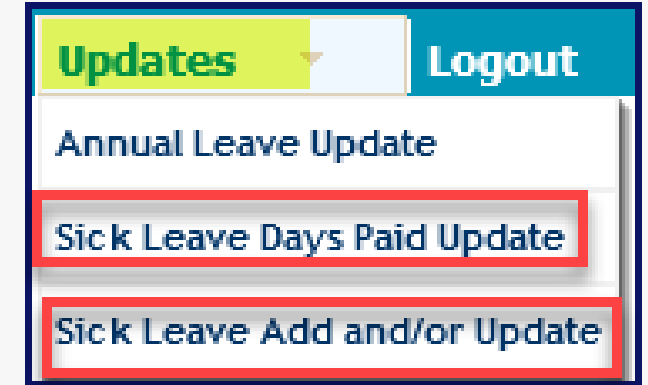
- Has this member ever received Workers' Compensation benefits since being employed with your agency? ☐ Yes ☐ No. If yes, please provide date benefits began ____/____/____.
Date benefits ended ____/____/____ (if applicable).
- What were the full-time earnings the fiscal year member began receiving workers' compensation? \$_____
- Please provide the amount of workers' compensation paid \$_____.
Please circle frequency (Weekly, Bi-weekly, Monthly, Other, state reason for Other _____)
- Was there a Lump Sum Settlement ☐ Yes ☐ No. If yes, please provide TRSL with a copy of the signed final cost worksheet and/or settlement agreement from Workers' Compensation.
- During the duration of benefits, were contributions paid to TRSL? ☐ Yes ☐ No. If yes, did member contribute on _____ full salary, or _____ Workers' Compensation benefits. **These contributions must be reported as tax-unsheltered.**
- Were contributions paid using **assault pay** and/or sick leave? ☐ Yes ☐ No. If yes, please provide date benefits began ____/____/____.
Date benefits ended ____/____/____. **These contributions must be reported as tax-sheltered.**

(Agency) _____ (Authorized Signature) _____ (Date) _____

Employer sick leave certification

- Certification of sick leave days used for all fiscal years of employment, including fiscal years during DROP
- Certification of sick leave days paid at retirement

Must have access rights designated on Authorized Contacts (Form 1)



Sick leave days used

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

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

Updates

Annual Leave Update

Sick Leave Days Paid Update

Sick Leave Add and/or Update

Logout

Sick Leave Add and/or Update

SSN: System: 4
Name: Employer:

Procedures for using Sick Leave Add and/or Update:

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

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

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

Submit sick leave by data file

Employers can submit a data file to update the sick leave usage for their employees

- Allows for historical information to be saved in a separate location
- Most software vendors have created a file path to use

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



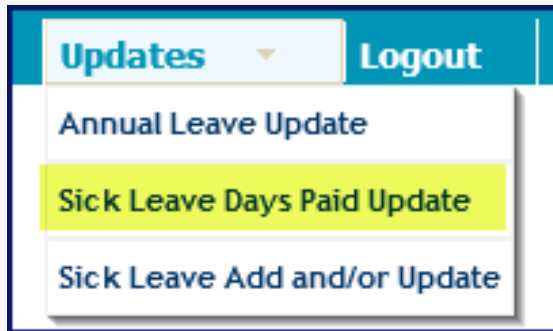
The screenshot shows a web interface with a 'Submit Files' button and a 'Logout' link. Below these, there is a list of submission options: DOA ORP Contribution, DOA Salary Contribution, DOA Sick Leave, LSU ORP Contribution, LSU-MEDICAL ORP Contribution, LSU Salary Contribution, LSU-MEDICAL Salary Contribution, LSU Sick Leave, LSU-MEDICAL Sick Leave, ORP Salary, Salary Contribution, Sick Leave (highlighted in yellow), and Submit Miscellaneous File.

Tip: Check Sick Leave Summary Report for sick leave records rejected from the uploaded sick leave data file.

Sick leave days paid at retirement

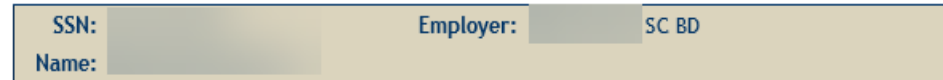
Employers must report number of sick leave days paid at time of retirement or DROP.

- Report number of days, not hours
- Report even if 0.00 days paid



The screenshot shows a web interface with a teal header bar containing 'Updates' and 'Logout'. A dropdown menu is open under 'Updates', showing three options: 'Annual Leave Update', 'Sick Leave Days Paid Update' (highlighted in yellow), and 'Sick Leave Add and/or Update'.

Sick Leave Days Paid Update



The form has three input fields: 'SSN:', 'Employer:', and 'Name:'. The 'Employer:' field is pre-filled with 'SC BD'.

Instructions for using Sick Leave Days Paid Update:

1. The number below represents the number of sick leave days paid at the time of retirement. This number reflects 'days' paid, not hours.
2. The number of sick leave days paid at the time of retirement, formerly certified on the Agency Certification (Form 11B), can be added or updated. Report the number of 'days' paid, not hours.
3. If the employer policy allows payment of sick leave days upon entering DROP, those days paid should be reported here.
4. Click the 'Add' button after adding the number of sick leave days paid.
5. Click the 'Update' button after correcting the number of sick leave days paid.
6. Click the 'Delete' button to delete the number of sick leave days paid.



The form has a header 'Sick Leave Days Paid' and a text input field followed by the label 'day(s)'.

Enter # Sick
Lv days paid
(ex. 25), then
click Add

Add

EMIS sick/annual leave summary screen

Confirms leave data already updated by employer(s)

Example

Sick Leave

SSN: Name:

Fiscal Year	Employer ID	Months of Contract	Days Used	Eligibility	Last Updated By	Transaction Date	Summer Days Worked	Summer Percent Effort
2014	00	12	1.00		EMPLOYER-FILE	07/10/2014		
2015	00	12	0.00			03/30/2017		
2016	00	12	0.00			07/13/2021		
2017	00	12	2.50		EMPLOYER-FILE	11/13/2017		
2018	00	12	1.75		EMPLOYER-FILE	07/10/2018		
2019	00	12	18.25		EMPLOYER-FILE	07/08/2019		
2020	00	12	5.50		EMPLOYER-FILE	07/21/2020		
2021	00	12	45.00		EMPLOYER-FILE	11/01/2021		
		Total:	166.50		days used 07/01/1990 and forward.			

Sick Leave Days Paid

Days Paid	Employer ID	Last Updated By	Transaction Date
25.00			07/13/2021

MembersEmployers

Member Summary

Account History

Member Notations

Monthly Salary/Contributions

Annual Salary History

Benefit Payroll

Benefit Payee

COLA History

1099-R Information

Retirement Benefit Payment History

Sick Leave/Annual Leave

DROP/ILSB Summary/History

Special cases

Sick Leave Not Accrued

Substitute or WAE/temporary employment in which the member did not accrue sick leave

- Written notification required – TRSL will update in EMIS to denote no sick leave accrued for specified fiscal year(s)

Paid Time Off (PTO)

Agencies who grant PTO in lieu of sick leave should notify TRSL in writing

- Do not report any sick leave days used

Sick Leave Records not available

Only if sick leave records are lost or missing

- Update “Data Unavailable” field to “Y” (for Yes)

	Fiscal Year Ending	Months of Contract	Days Used	Summer School Days Worked	Summer School % Effort	Eligibility Indicator	Data Unavailable	Error Code
Update	1996	<input type="text" value="v"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="v"/>	<input type="text" value="Y"/>	
Cancel								
Add	1997		0.00	0.00	0			



CONTENTS

[Enrollments](#)

[Monthly salary reporting](#)

[Terminations](#)

[\(RET\) Annual salary file](#)

[RTW reference materials](#)

The employment of a TRSL retiree into a TRSL-covered position is the decision of each employing agency. If you decide to proceed with hiring a retiree, La. R.S. 11:710, La. R.S. 11:710.1, and La. R.S. 11:710.2 govern the reemployment of TRSL retirees with respect to the impact on the retiree's benefit and whether retirement contributions will be paid.

Indices 15.1, 15.2, and 15.3 will provide additional information specific to each RTW group, including guidance regarding the enrollment of retirees.

2010 RTW Group

Retirees meeting the criteria listed at right are in the 2010 RTW Group. (La. R.S. 11:710)

Index 15.1

- Retirees who retired before July 1, 2020, and have not made an irrevocable election to join

Index 15+: Retirees Returning to Work

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



Enrollments

The return-to-work (RTW) laws require employers to notify TRSL of all retirees returning to work in TRSL-covered positions within 30 days of such reemployment.

If an employer fails to enroll a reemployed retiree within 30 days of reemployment, and a retiree receives benefits which would have been suspended had the enrollment occurred timely, the return-to-work law provides that the employer shall be liable to TRSL for repayment of such benefits.

RTW Laws

As of June 2022, there are three different RTW groups —the **2010 RTW Group** (La. R.S. 11:710); the **2020 RTW Group** (La. R.S. 11:710.1); and the **2022 RTW Group - Higher Education Only** (La. R.S. 11:710.2).

What do the laws say?

- **Do** specify what happens to retiree benefits
- **Do** specify whether contributions are required
- **Do not** state whether you can or cannot hire a retiree

When do the laws apply?

Anytime a TRSL retiree is reemployed with a TRSL agency in a TRSL-eligible position; or is *paid to provide services that would otherwise be reportable to TRSL*

Includes employment by contract/corporate contract

Excludes:

- Disability retirees who do not yet meet regular retirement eligibility
- ORP or LSU Co-Op retirees
- Retirees of other state retirement systems

Determining TRSL-eligible positions

All K-12 employees except custodial, maintenance and those who work on a school bus

If position is unusual or temporary, must look at the duties being performed.

- TRSL-eligible when the duties performed could belong to a regular, full-time position within the employing agency

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

Waiting period

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

Reemployment in the waiting period requires a suspension of benefits for the duration of reemployment or until waiting period expires, whichever occurs first.

- The standard waiting period is 12-months; however, retirees who retired between July 1, 2017 and June 30, 2020 and whose retirement was actuarially reduced or was calculated at an accrual rate of less than 2.5% may be subject to a 36-month waiting period. *All 36-month waiting periods will have expired by June 30, 2023.*

Louisiana Return-to-Work (RTW) Laws

2010 RTW Law (La. R.S. 11.710)

Retired on or before June 30, 2020

- ✓ Position typically determines impact

2020 RTW Law (La. R.S. 11.710.1)

Retired on or after July 1, 2020

- ✓ Hiring method determines “options”

Retirees in the 2010 RTW Group can irrevocably elect to be covered by the 2020 RTW Law

2022 RTW Law (Higher Education only) (La. R.S. 11.710.2)

- *When hired as an adjunct professor in a nursing program where a critical shortage exists*

When the 2022 RTW Law is not applicable, retiree must be enrolled under the 2010 or 2020 RTW Law

Determining retiree's group


	Question →	YES	NO
#1	Did retiree retire before July 1, 2010?	Retiree falls under 2010 RTW Law . (Grandfathered Group)	Continue to Question #2 .
#2	Did retiree retire before July 1 2020?	Continue to Question #3 .	Retiree falls under 2020 RTW Law .

BEFORE:
2010 RTW Group



July 1, 2020

ON OR AFTER:
2020 RTW Group



Determine date of retirement (review retiree's status and date)

Status Information

Sys	Seq	Status	Code	Date	DROP Record
4	0	ILSB RET	(RG)	05/30/2018	DROP Summary
4		RTW337 EL	(SH)		

- If date of retirement is before July 1, 2020
 - a. Has retiree **converted** to the 2020 RTW Group? or
 - b. Is retiree eligible to **convert** to the 2010 RTW Group?

Determining retiree's group

	Question →	If yes	If no
#3	Did the retiree return to work for the first time on or after July 1, 2020, but before June 17, 2022?	Continue to Question #4.	Continue to Question #6.
#4	Does retiree want to make the election to transfer from the 2020 RTW Law to the 2010 RTW Law and remain under the 2010 RTW law until at least July 1, 2027?	Retiree can transfer with Form 15TR. See chart for 2010 Group.	Retiree falls under 2020 RTW Law.
#5	Has retiree previously elected to transfer to the 2020 RTW Group?	Retiree falls under 2020 RTW Law.	Retiree falls under 2010 RTW Law.
#6	Does retiree want to make the irrevocable election to transfer from the 2010 RTW Law to the 2020 RTW Law?	Retiree must be enrolled under the 2010 RTW Law for at least one day before transferring to 2020 RTW Law.	Retiree falls under 2010 RTW Law.

Employment History				
Empr ID	Emp Ind	Employer Name	RTW Type	Employment Dates
0032	P	LIVINGSTON SC BD		01/08/2002 to 05/24/2017
0032	R	LIVINGSTON SC BD	RTW-921SUSP	08/07/2019 to 03/16/2020
0032	C	LIVINGSTON SC BD	RTW-FAC-EL (Position 010)	08/03/2020 to 99/99/9999

Example: converted to 2020

Example: eligible to convert to 2010

Employment History				
Empr ID	Emp Ind	Employer Name	RTW Type	Employment Dates
0072	S	UNIV. OF NO		02/19/2011 to 02/19/2011
0003	P	ASCENSION SC BD		08/07/2003 to 05/22/2020
0003	C	ASCENSION SC BD	RTW-FAC-EL (Position 001)	05/10/2022 to 99/99/9999

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

Retired *before* July 1, 2020

Note: based on the prior eligibility criteria, individuals who **retired before July 1, 2020, and returned to work for the first time between July 1, 2020, and June 17, 2022**, were placed into the 2020 RTW Group.

	Question →	YES	NO
#1	Does retiree hold an advanced degree in speech therapy, speech pathology, or audiology?	Retiree falls under 2010 RTW Law . (Advanced Speech)	Continue to Question #2 .
#2	Is retiree certified to teach math, science, English language arts, or special ed. (excluding gifted & talented) and is being reemployed to fill a position, including substitute, in their area of certification?	Retiree falls under 2010 RTW Law . (Core Subjects) May also be eligible for critical shortage provision*	Continue to Question #3 .
#3	Will retiree be employed as a full- or part-time PreK-12 "classroom teacher" where a critical shortage exists?	Retiree falls under 2010 RTW Law . (Critical Shortage)*	Continue to Question #4 .
#4	Will retiree be employed as a full-time speech therapist, pathologist or audiologist, school counselor, social worker, or psychologist, educational diagnostician, interpreter, transliterator, or educator of the deaf or hard of hearing where a critical shortage exists?	Retiree falls under 2010 RTW Law . (Critical Shortage)	Continue to Question #5 .
#5	Is retiree at least age 62 with 30 or more years of service credit, and is reemployed to fill a teaching vacancy created because a teacher is on maternity leave (R.S. 17:1211), military leave (R.S. 17:215), sabbatical leave (R.S. 17:1171), or extended sick leave (R.S. 17:1202)?	Retiree falls under 2010 RTW Law . (Special Leave)	Continue to Question #6 .
#6	Will retiree be employed as a substitute PreK-12 "classroom teacher," tutor, proctor, school nurse, adult literacy instructor, or presenter of professional development?	Retiree falls under 2010 RTW Law . (Earnings Limit)	Retiree falls under 2010 RTW Law . (Retired Member — Benefit Suspension) Eligible to convert to 2020 RTW Law

2010 RTW Law: Summary of provisions

RTW provision	Contributions Required	Earnings Limit	Benefit Status	Position Requirements
Retired Teacher, Grandfathered or Adv. Speech	Yes, refundable upon terminating re-employment	None	No impact	Retired before 07/01/2010 or retired before 07/01/2020 and holds an advanced speech degree
Retired Teacher, Earnings Limit	Yes, refundable upon termination	25% of benefit per fiscal year	Benefit suspended or reduced <u>if</u> earnings limit exceeded <u>or</u> if within waiting period	Sub classroom teacher, tutor, proctor, adult literacy instructor, presenter of prof. dev., school nurse
Retired Teacher, Critical Shortage; – Core Subjects – Special Leave	Yes, refundable upon termination	None	No impact if waiting period has been met – Benefit suspended <u>if</u> within waiting period	classroom teacher; <u>full-time</u> speech positions, school counselor or social worker, Ed. diagnostician, deaf educators – Classroom teachers – core subjects* – Classroom teachers
Retired Member	No	None	Benefit suspended for duration of reemployment	Any TRSL-eligible positions that does not meet the above criteria

Hiring Teachers with no impact

Retirees who retired **before July 1, 2010** (grandfathered group) as well as those with an **advanced speech degree** are able to be reemployed with no impact. Additionally, the following position-centric categories are available:

Critical Shortage

Available to retirees certified in **any subject** where a shortage exists (full- or part-time teaching, plus certain full-time positions)

- Continuous declaration requirements; annual certification via Form 15CS

Core Subjects

Available to retirees certified in **math, science, English language arts, or special education** (excluding gifted/talented)

- No declaration process or form
- Retiree must be replaced if non-retired member available

Special Leave

Available to certified retirees **age 62+** with **30+ years** of service, when filling a teaching vacancy due to maternity leave, military leave, extended sick leave or sabbatical leave

- No declaration process or form

Effective until 07/01/2027

IMPORTANT: All retirees employed in TRSL positions require an online enrollment within 30 days of hire.

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

- Retired **on or after** July 1, 2020;
- Retirees in the 2010 RTW Group who make the irrevocable election to be in the 2020 RTW Group

*Note: based on the prior eligibility criteria, individuals who **retired before** July 1, 2020, and **returned to work for the first time between** July 1, 2020, and June 17, 2022, were placed into the 2020 RTW Group.*

Retirees who meet these criteria are eligible to convert out of the 2020 RTW Group in order to be covered by the provisions of La. R.S. 11:710

	Question →	YES	NO
#1	Is retiree employed by contract or corporate contract?	Benefit suspension	Continue to Question #2.
#2	Is retiree employed full time?	Can elect RTW Option 1* or Option 2**	Only eligible for RTW Option 1*
		*Option 1: 25% earnings limit based on retiree's FAC **Option 2: Suspend benefits, regain active membership, and earn a supplemental benefit	

2020 RTW Law: Summary of provisions

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

Putting the laws into action

Notification from the employing agency sets the RTW Law in motion and the specific impact is dependent on the provision selected.

- **Suspension of benefits (when applicable):** Initiated by the employer's submission of an online enrollment; the benefit is *resumed* with the submission of a termination date.
- **Earnings limit (when applicable):** Applied to gross salary reported during the employment period provided by the employer.
- **Service credit (earned under RTW Option 2):** Based on salary reporting and fiscal year certifications.
- **Election to switch laws (or applicable provision):** Effective upon employer's submission of appropriate enrollment.

Employer reporting requirements

Enrollments

All retirees employed in TRSL positions require an online enrollment within 30 days of hire.

- Form 15ELEC required for every 2020 RTW enrollment
- Form 15CS required for all critical shortage enrollments

Terminations

Employers should submit an online termination date at the end of the reemployment period.

- Form 11RTW required for RTW Option 2 - *allows retiree's benefit to be resumed*
- Form 7A required to initiate refund process - *allows refund of eligible contribution*

Salary and unsheltered contributions are required monthly for all provisions except “Retired member” (2010 RTW Law) and employment by contract/corporate contract (2020 RTW Law)

New provisions for 2010 Group (cont'd)

- No form required for new provisions in the 2010 RTW Group.
- Certifications statements are included in the online enrollment process.

☐ I hereby certify that the retiree I am enrolling is CERTIFIED to teach MATH and is being reemployed to fill a position in the area of certification.

☐ I hereby certify that the retiree I am enrolling is DIRECTLY EMPLOYED and not employed via 1099 or by Corporate Contract.

☐ I hereby acknowledge if a teacher who is not a TRSL retiree and who is CERTIFIED to teach MATH applies for this position, that non-retiree shall be employed to replace the retiree at the start of the next grading period. Failure to take such action could result in an overpayment of benefits charged to the employer.

System		Status	Status Information	
4		TERM921CS	Choose a Return To Work Provision	
4		DROP RET	Critical Shortage (PreK-12) Classroom Teacher	
			Critical Shortage Speech Therapist, etc.	
			Critical Shortage Educational Diagnostician	
			Critical Shortage School Counselor	
			Critical Shortage Social Worker	
			Critical Shortage School Psychologist	
			Critical Shortage Interpreter	
			Critical Shortage Educational Transliterator	
			Critical Shortage Educator Of Deaf Or Hard Of Hearing	
			CORE Subject - Certified MATH Teacher	
			CORE Subject - Certified SCIENCE Teacher	
			CORE Subject - Certified ENGLISH LANGUAGE ARTS Teacher	
			CORE Subject - Certified SPED (Exclude Gifted/Talented)	
			Special Leave Teacher - Ext. Sick Leave R.S. 17:12202	
			Special Leave Teacher - Maternity Leave R.S. 17:1211	
			Special Leave Teacher - Military Leave R.S. 17:1215	
			Special Leave Teacher - Sabbatical Leave R.S. 17:1171	
			Earnings Limit PreK-12 Substitute Classroom Teacher	
			Earnings Limit Adult Ed Literacy Ins	
			Earnings Limit School Nurse	
			Earnings Limit Proctor	
			Earnings Limit Tutor Of PreK-12 Student	
			Earnings Limit Presenter Of Professional Development	
			Advanced Degree Speech	
			Suspend For Duration Of Employment	

Employer ID	Employer Name

Enter E	
System:	
Employer ID:	
dd/yyyy):	
Provision:	
Gender (update gender if needed):	
Address:	
Citizenship:	

New critical shortage declaration *(effective permanently)*

To declare a critical shortage for your parish: **CONTINUOUS PROCESS**

- A general statement that you are soliciting applications for future employment of certified teachers must be:
 1. Advertised at least **once per month, continuously** in official journal
 2. Posted at career development office of every post-secondary institute within 120-mile radius at the **beginning of each semester**
- Additionally, must prominently display a list of unfilled positions and **any** position filled with a retiree on employer's website or the governing authority's website

To utilize critical shortage for a specific position: **ANNUAL PROCESS**

- Retiree must be **certified** in subject area or position
- Must have an applicant pool of **fewer than three**


How to convert: 2010 → 2020

Eligible retirees who wish to make this irrevocable election should

- Complete Form 15ELEC and submit it to the employing agency

The employer should

- Complete employer portion of Form 15ELEC and forward a copy to TRSL
- Submit a termination for the 2010 RTW enrollment
- Submit a new enrollment under the applicable 2020 RTW provision in enrollment PORTAL B

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

07-15ELEC
rev. 06/22

RTW 2020 Group (Form 15ELEC)

HOW TO SUBMIT:	DROP OFF or MAIL IN	EMAIL	FAX
	8401 United Plaza Blvd, Ste 300 Baton Rouge LA 70809	web.master@trsl.org	(225) 925-4779

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

- 2010 RTW LAW:** For retirees who retired before July 1, 2020. These retirees are subject to La. R.S. 11:710.
- 2020 RTW LAW:** For retirees who retired on or after July 1, 2020, or retirees who have made an irrevocable election to be subject to the 2020 RTW Law. These retirees are subject to La. R.S. 11:710.1.

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

Retirees subject to 2010 RTW LAW:	• If you are making an irrevocable election to be subject to the 2020 RTW Law: Complete Sections 2 through 5. Complete this form ONLY if you are making an irrevocable election to be subject to the 2020 RTW Law.
Retirees subject to 2020 RTW LAW:	• If you are subject to the 2020 RTW Law by virtue of when you first retired: Complete Sections 2, 4, and 5 upon reemployment to select one of the RTW options available under the 2020 RTW Law. • If you are subject to the 2020 RTW Law by making an irrevocable election : Complete Sections 2 through 5.

Section 1 — Employment information (to be completed by employer)

Agency name	Agency ID
Position title of RTW employee	Rehire date (mm/dd/yyyy)
Employment status: <input type="checkbox"/> Full time <input type="checkbox"/> Part time	Is retiree directly employed? <input type="checkbox"/> Yes <input type="checkbox"/> No

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

Section 2 — Retiree information

Name: Last, first, MI, suffix (Jr., III, etc.)	Social Security number (###-##-####)
Street address / PO box	Date of birth (mm/dd/yyyy)
City, state, zip	Daytime telephone (include area code)

Section 3 — Members who retired before July 1, 2020

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

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

Retiree's signature	Date (mm/dd/yyyy)
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▶

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

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

How to convert: 2020 → 2010

Eligible retirees who wish to make this election should

- Complete Form 15TR and submit it to the employing agency
- Complete Form 11RTW* and submit to TRSL, if converting from RTW Option 2

The employer should

- Complete employer portion of Form 15TR and forward a copy to TRSL
- Submit a termination for the 2020 RTW enrollment, if applicable
- Submit a new enrollment under the applicable 2010 RTW provision in enrollment PORTAL A

*required to resume retiree's regular monthly benefit

TRSL RTW of TRSL Retiree – La. R.S. 11:710.1 Special Transfer Group Election of 2010 Group Coverage (Form 15TR)			
07-15TR rev. 07/22			
HOW TO SUBMIT:	DROP OFF or MAIL IN 8401 United Plaza Blvd, Ste 300 Baton Rouge LA 70809	EMAIL web.master@trsl.org	FAX (225) 925-4779
<small>TRSL retirees who retired before July 1, 2020, but returned to work for the first time in a TRSL eligible position on or after July 1, 2020, but before June 17, 2022, are covered by La. R.S. 11:710.1(f) of the 2020 RTW Law. These retirees are within the Special Transfer Group and are permitted under La. R.S. 11:710.1(f) to make an election to be covered under La. R.S. 11:710 (the 2010 RTW Law). This form is to be used only by these individuals electing to be covered under the 2010 RTW Law.</small>			
<small>Generally, TRSL retirees returning to work in TRSL eligible positions are subject to one of two RTW laws as follows:</small>			
<small>1. 2010 RTW LAW: For retirees who 1) retired on or after July 1, 2020, 2) retired before July 1, 2020, returned to work for the first time on or before that date, and made an irrevocable election to be subject to the 2020 RTW Law; or 3) retired before July 1, 2020, but returned to work for the first time on or after July 1, 2020, but before June 17, 2022 (Special Transfer Group). These retirees are subject to La. R.S. 11:710.1.</small>			
<small>2. 2020 RTW LAW: For retirees who 1) retired on or after July 1, 2020, 2) retired before July 1, 2020, returned to work for the first time on or after July 1, 2020, but before June 17, 2022, are covered by La. R.S. 11:710.1(f) of the 2020 RTW Law. These retirees are within the Special Transfer Group and are permitted under La. R.S. 11:710.1(f) to make an election to be covered under La. R.S. 11:710 (the 2010 RTW Law). Retirees choosing to make this election must sign the attestation below, and their employer must complete Section 4.</small>			
HOW TO COMPLETE THIS FORM: Print in ink or type all entries except signature. Please read this form carefully before signing. Employers should maintain this form in their records and MAIL or FAX a copy to TRSL.			
Section 1 — Employment information (to be completed by employer)			
Agency name		Agency ID	
Position title of RTW employee		Retire date (mm/dd/yyyy)	
Section 2 — Retiree information			
Name: Last, first, MI, suffix (jr., III, etc.)		Social Security number (###-##-####)	
Street address / PO box		Date of birth (mm/dd/yyyy)	
City, state, zip		Daytime telephone (include area code)	
Section 3 — Members who retired before July 1, 2020			
<small>TRSL retirees who retired before July 1, 2020, but returned to work for the first time on or after July 1, 2020, but before June 17, 2022, are covered by La. R.S. 11:710.1(f) of the 2020 RTW Law. These retirees are within the Special Transfer Group and are permitted under La. R.S. 11:710.1(f) to make an election to be covered under La. R.S. 11:710 (the 2010 RTW Law). Retirees choosing to make this election must sign the attestation below, and their employer must complete Section 4.</small>			
<ul style="list-style-type: none">• I am a TRSL retiree who retired before July 1, 2020, but returned to work for the first time on or after July 1, 2020, but before June 17, 2022. Therefore, I am currently subject to La. R.S. 11:710.1 (the 2020 RTW Law), and every provision thereunder, which may apply to me.• I hereby elect to be transferred from the 2020 RTW Law to the 2010 RTW Law.• I understand that if I am currently accruing a supplemental benefit under RTW Option 2 of the 2020 RTW Law, this supplemental benefit will stop accruing as long as I am under the 2010 RTW Law.• I understand that eligibility for any provisions of the 2010 RTW Law could be dependent on my job classification, my level of certification, or whether my employer has complied with the certification requirements under the 2010 RTW Law.• I understand that certain RTW positions under the 2010 RTW Law are subject to earnings limitations that are less favorable than under the 2020 RTW Law, and that by making an election to transfer to the 2010 RTW Law, I may be subjecting myself to those limitations.• I understand that TRSL is in no way responsible or liable for any adverse effects of my decision to be subject to the 2010 RTW Law.• I hereby hold TRSL harmless for my decision to make this election, and I acknowledge that additional information relating to La. R.S. 11:710 and La. R.S. 11:710.1 is available to me on TRSL's website.• I understand that after making my election to be subject to the 2010 RTW Law, I cannot choose to again be subject to the provisions of the 2020 RTW Law until July 1, 2027.• I hereby certify that I have read this form (including all sections) and understand its contents.• I further understand that I should contact a financial advisor if I have any questions regarding what option is best for me.			
Retiree's signature		Date (mm/dd/yyyy)	
Section 4 — Agency certification (to be completed by employer)			
I certify that this retiree is employed in a TRSL-covered position and is eligible to make the elections contained herein. I further certify that this retiree will be enrolled in TRSL through EMIS by a representative of this agency.			
Authorized signature		Date (mm/dd/yyyy)	
Title			
PO Box 94123 • Baton Rouge, LA 70804-9123 • 1-877-ASK-TRSL (1-877-275-8775) • www.TRSL.org • web.master@trsl.org			

Pros and cons of switching groups

Converting from **2010** to **2020** Group

Irrevocable

- Earnings limit option available to all directly employed positions
- Earnings limit typically higher when based on FAC
- Option 2 allows for additional service credit
- Employment by contract results in suspension of benefit

Converting from **2020** to **2010** Group

Binding until 07/01/2027

- No impact to benefit if employed in critical shortage, core subjects, or special leave provisions
- If employed in capacity other than described above, could have earnings limit or suspension of benefit
- 36-month waiting period may be applicable

Annual retiree audit

- **No later than August 15:** Employers must report to TRSL the earnings of all persons paid in the prior fiscal year, including earnings for part-time, substitute, or temporary employment as well as independent or corporate contract work. *NOTE: This includes earnings reported on IRS Form W-2 and those reported on IRS Form 1099.*
- **Upon receipt of the file:** TRSL auditors will identify all retirees, comparing the employer data to the information submitted in EMIS over the course of the prior year. Additional certification may be required for variances or unreasonable reporting.

REMINDER: Submitting timely, accurate enrollments is key to avoiding overpayment charges that can occur with the annual retiree audit.

Customized training available!

available via online webinar or in-person/on-site based
on your job duties and *Update Permissions* in EMIS

Heather Landry

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Sharon Lachney

Email: sharon.lachney@trsl.org

Phone: 225-925-4097 (o) or 225-361-1482 (c)

**Please complete online survey
to help us improve future
trainings!**

- Survey link will be sent to all attendees via email this week
- Survey link closes in two weeks

Surveys

THANK YOU!



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