



ANNUAL EMPLOYER TRAINING

Higher Education

March 15, 2023

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



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

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[Authorized Contacts \(Form 1\)](#)
[What is an authorized signer?](#)

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

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1 www.

[completed Form 1EDC](#)

RELATED FORMS

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



signer should be designated in 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.

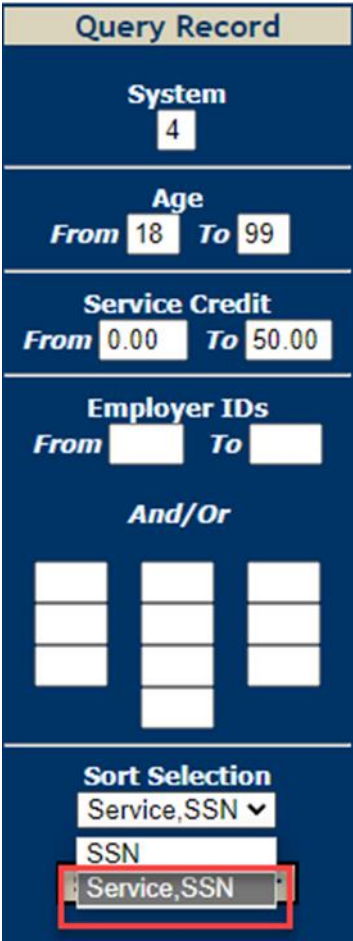
- Helps identify current employees and those working after DROP
- Will not include employees currently in DROP



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 rectangle), '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 search criteria: 'System' (value 4), 'Age' (From 18 To 99), 'Service Credit' (From 0.00 To 50.00), and 'Employer IDs' (From To). Below these is an 'And/Or' section with three columns of input boxes. At the bottom, the 'Sort Selection' dropdown is set to 'Service, SSN', which is highlighted with a red rectangle.

Ending DROP Participation Report

Report lists members from your agency who will end DROP within 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.

The screenshot displays the TRSL (Teachers' Retirement System of Louisiana) web application. At the top, a navigation bar includes 'Home', 'Members', 'Employers', 'Reports', 'Updates', and 'Logout'. The 'Reports' menu is open, showing a list of report types: 'Active/Active DROP Member Service', 'Annual Leave', 'Contribution Exception', 'Employer Payments', 'Employer Statements', 'Ending DROP Participation' (highlighted with a red box), 'Furloughed Employees Certification', and 'Insurance/Voluntary Deduction'. Below the navigation bar, a 'Query Record' form is visible, featuring input fields for 'Employer ID', 'Month', and 'Year', along with 'Select' and 'Clear' buttons. The main content area is titled 'Ending DROP Participation Report' and contains a descriptive paragraph about the report's purpose and date selection.

Ending DROP Participation Report

The Ending Drop Participation report contains a listing of TRSL members from your agency whose DROP participation period ends within the actual month and year requested. The actual month and year can include past or future dates. For example, if you request a report for May, 2009, then you will receive a report with 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 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 choose ORP instead of TRSL’s Regular Plan (System 4) – available for unclassified employees at Louisiana public institutions of higher education; irrevocable election |

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 2 **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.

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

Tip: Review Employer Contacts screen twice a year

Employers

Reports

Employer Contribution Accounts Receivable

Employer Contribution Charges

Employer Payments

Employer Contacts

Employer Contacts

SCHOOL

LA 71

Web Address:

Phone:

Fax:

Status: Active

Employer Type:

Charter School: No

Revised: 10/07/2020

| Code | Title | Name | Phone | Ext | E-Mail |
|------|--------------------------|------|-------|-----|--------|
| AH | EXECUTIVE DIRECTOR | | | 1 | |
| DP | ADMINISTRATIVE ASSISTANT | | | 1 | |
| FS | MANAGER | | | 1 | |
| PS | PRESIDENT | | | 1 | |
| AS | BUSINESS MANAGER | | | 1 | |

Description of Contact Codes

AH Agency Head

CR Contribution Reporting

OC ORP Contact

PS President of School Board

* Authorized to sign retirement forms

AD Agency Head Designee

DF Director of Finance

PC Personnel Contact

RC Retirement Contact

AS Authorized Signer

DP Data Processing

PH Personnel Head

BM Business Manager

FS Director of Food Service

PR Payroll Contact

Update Permissions

Description of Update Codes

INQ Inquiry

CCR Contribution Correction

SAL Salary Entry

ADR Address Change

PYC PY Salary Correction

ORP ORP Entry

ENR Enrollment

SLU Sick Leave Update

AGC Agency Certification

TRM Termination

INS Insurance Deductions

FSM File Submission

| Authorized User | INQ | ADR | ENR | TRM | CCR | PYC | SLU | INS | SAL | ORP | AGC | FSM |
|-----------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| J | X | X | X | X | X | X | X | | | X | X | X |
| C | X | X | X | X | X | X | X | | | | X | X |
| T | X | X | X | X | X | X | X | | | X | X | X |



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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 unclassified employees at public college/university or higher education governing board

Lab school employees: other than bus drivers and maintenance personnel

Visa holders other than F-series or J-series

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

Employment status:

Work **at least half** of what the college or university considers full-time or more than 20 hours per week (employees who work 20 hours or less are considered part-time) and/or the position 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:

Ten (10) year rule

Ten or more years of eligibility service credit

- W-2 employees only
- Can work 20 hours or less per week

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

Five or more years of eligibility service credit

- Applies **ONLY** to lab school classroom teachers who are paid with W-2 earnings
- Can work 20 hours or less per week

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:

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*

Adjuncts (Non-retirees)

Traditional adjuncts teach scheduled number of credit hours each semester

- Must determine eligibility **EACH** semester

Eligibility to enroll Adjuncts:

- Must meet Secondary employment criteria **or**
- Must be at least 50% of Full-time **or**
- Must have 10 years TRSL service credit for eligibility **and/or**
- The position 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

Eligibility for adjuncts (non-retirees)

Fall & Spring Semesters: If 15 hours is Full-time

- 9 hours/15 hours = 60% **ELIGIBLE** (Fall or Spring)
- 6 hours/15 hours = 40% **NOT ELIGIBLE** (Fall or Spring)
 - Unless vested with 10-years of eligibility or Secondary employment

Summer Semester: If 6 hours is Full-time

- 3 hours/6 hours = 50% **ELIGIBLE** (Summer)

If eligible in both Fall & Spring, then eligible for Summer

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]

Member Summary

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

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

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

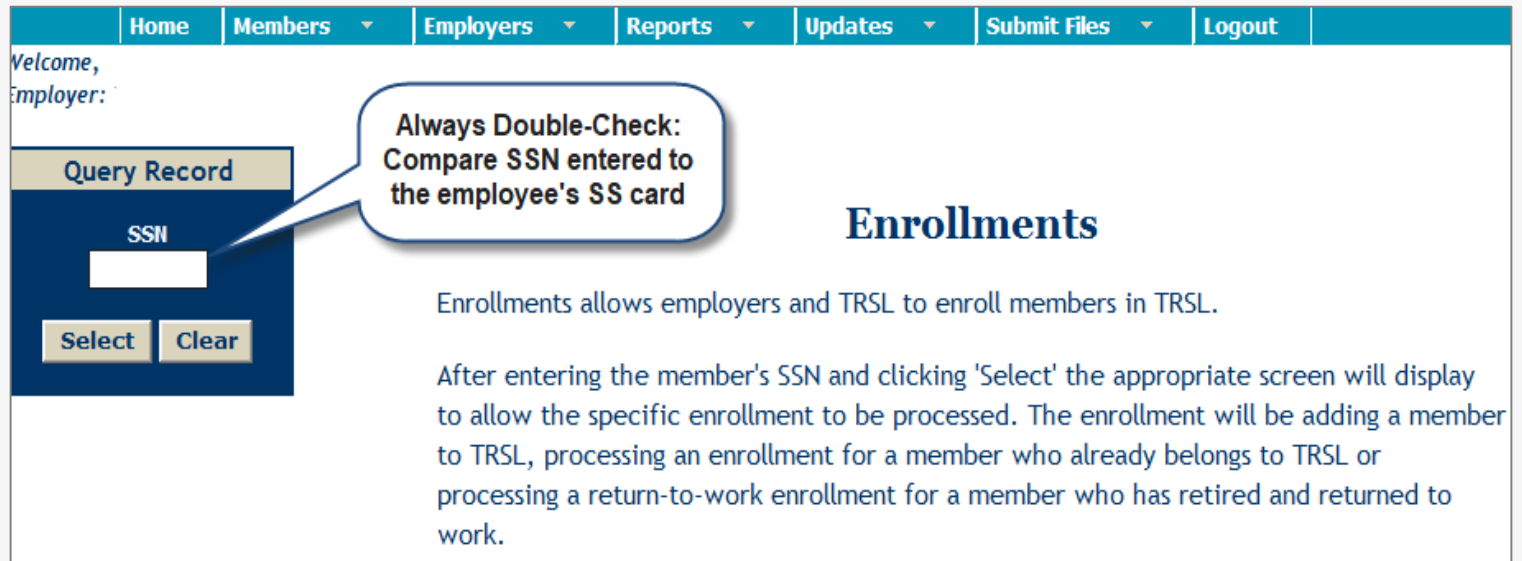
Enrollment process

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 displays the EMIS system interface. At the top is a navigation bar with links: Home, Members, Employers, Reports, Updates, Submit Files, and Logout. Below this, a 'Query Record' form is visible, featuring 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, the 'Enrollments' section is titled, followed by the text: 'Enrollments allows employers and TRSL to enroll members in TRSL.' Below this, a paragraph explains: '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 | |

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 (Teachers' Retirement System of Louisiana) website interface. At the top, the TRSL logo and name are visible. Below the header 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 "SSN" input field containing the number "10". Below the input field are two buttons: "Select" and "Clear". The "Select" button is highlighted with a red rectangular border. On the right side of the page, the word "Enrollments" is displayed in a large, bold, dark blue font. Directly beneath it, the text "ORP status exists." is shown in a smaller, red font, with the entire phrase highlighted by a yellow rectangular background.

Enrollments - SPECIAL CONDITIONS

Unable to enroll online – general error message

1. Ensure the following data entered correctly in Enrollments program:
 - Social security number
 - Enrollment date (first day of work)
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 |
|--------|--------|-------------|-------------|
|--------|--------|-------------|-------------|

Employment History

| |
|-------------------------------------|
| No Employment History Records Found |
|-------------------------------------|



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[ORP contributions](#)

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[ORP-eligible employers](#)

[Determining employee eligibility](#)

[ORP eligibility for non-higher education employees](#)

The Optional Retirement Plan (ORP) is a defined contribution plan and an alternative to the defined benefit plan administered by TRSL. The ORP was established on July 1, 1990, to provide retirement benefits to eligible participants while affording maximum portability.

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

Key features of the ORP:

- An ORP account is owned by the participant, and there is no waiting period to join the plan.
- ORP accounts are portable.
- ORP participants control their own investments.
- Employee and employer contributions are invested by the

Index 16.0: Optional Retirement Plan (ORP)

Provides information on the Defined Contribution Plan available to academic and unclassified employees of Louisiana colleges, universities, and community colleges

[remittance](#)

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[What is transferred to the ORP carrier?](#)

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Employ

The employee contributes 6.0% of their salary as specified by law, 7.95% of these contributions are transferred to the carrier.

What is the Optional Retirement Plan (ORP)?

ORP is a Defined Contribution (DC) Plan

- Established July 1, 1990
- Provides retirement benefits to participants based on contributions and interest earned on their investments
- Portable

The decision to participate in ORP is irrevocable

- ORP participants do not participate in TRSL's Defined Benefit Plan and are not considered TRSL members

Participants control their own investments through private carriers

- Employee & employer contributions are invested by the ORP carrier in the investment option(s) chosen by the employee
- Participants are 100% vested from date of enrollment



What is the ORP?

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



Am I eligible?

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

How does it work?

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

Current ORP carriers



- <https://trsl.beready2retire.com>



- <https://www.tiaa.org/public/tcm/louisianaorp>



- <https://www.corebridgefinancial.com/rs/trsl>

Higher ed employees eligible for ORP

Eligibility for new hires who are:

- unclassified employees of colleges, universities, and community colleges and eligible for TRSL membership
- unclassified employees and not eligible for TRSL membership because of part-time, seasonal, or temporary employment

Eligibility for current personnel who are:

- unclassified employees enrolled in TRSL's Regular Plan and have less than five years of retirement service credit

IRREVOCABLE ELECTION: Includes elections made during **part-time, seasonal, or temporary** employment. Continued participation in ORP is mandatory even if future employment in a TRSL eligible position is part-time, seasonal, or temporary.

Are employees of technical colleges eligible for ORP?

ORP is only available to academic and unclassified employees of higher education institutions (colleges, universities, and community colleges)

ORP is **not available** to post-secondary/technical colleges unless the unclassified employee is already in ORP then they must remain in ORP

- SOWELA Technical Community College
- L.E. Fletcher Technical Community College
- Northshore Technical Community College
- Northwest Louisiana Technical Community College
- Central Louisiana Technical Community College

When is an employee eligible to join ORP?

An employee can make an **irrevocable** election to join the ORP within five years of becoming eligible for the ORP.

- Election made within the first 60 days of eligible employment (employee and employer contributions transfer to the participant's ORP account, the UAL portion is retained by TRSL)
- Election made after 60 days but within 5 years of eligible employment (only employee contributions transfer to the participant's ORP account)

TRSL members who have more than five years of retirement service credit and have never had the opportunity to elect ORP can choose to join ORP when initially hired by an ORP-eligible employer. They must be within their first 60 days of new employment.

EXAMPLE: A TRSL regular member with 10 years of service credit with a K-12 employer changes jobs and is now, for the first time, working as an unclassified employee at a higher education institution

Members who choose to participate in ORP after being in the TRSL Defined Benefit Plan (Regular Plan):

- At the member's request, only the member portion of retirement contributions will be transferred to the carrier if the member has been in TRSL more than 60 days.

Higher education ORP contributions

The total **employer contribution** rate for all employers includes the following:

Transfer Amount: The percentage amount actually transferred to each ORP participant’s account; set by law or Board resolution.

- The transfer rate minimum is 6.2%**

Shared UAL: The percentage all employers pay toward the unfunded accrued liability (UAL) and retained by TRSL.

| Total ORP Employer Contribution Rate (FY 2024) | |
|---|--------|
| **Transfer Amount | 6.2% |
| ^Shared UAL | 20.16% |
| Total Employer Contribution Rate | 26.4% |

| Contributions transferred to the ORP participant’s carrier | |
|--|--------|
| *Employee | 7.95% |
| **Employer | 6.2% |
| Total transferred to ORP carrier account | 14.15% |

* **ORP participants contribute** 8% of salary, less a 0.05% TRSL administrative fee.

** LSA R.S. 11:927 sets the employer portion transfer amount, which cannot be less than 6.2%.

^ TRSL retains the UAL portion of the employer’s total contribution rate.

ORP salary & contributions limits

Contributions reported/transferred to the ORP carriers are limited to \$66,000 for calendar year 2023

- The limit includes both the employee and employer contribution amounts

Optional Retirement Plan (ORP) Maximum Contribution Limits



| Calendar Year | Maximum Annual Contribution (Employer & Employee contributions) |
|---------------|--|
| 2023 | \$66,000 |
| 2022 | \$61,000 |
| 2021 | \$58,000 |
| 2020 | \$57,000 |
| 2019 | \$56,000 |
| 2018 | \$55,000 |

Termination of ORP participants

Do not process an online termination in EMIS for an ORP participant

- Update your agency's software with the termination date for the participant to ensure salary information is no longer reported to TRSL
- When the former employee requests a rollover of his ORP funds, TRSL will contact you for a termination date
- TRSL will provide the confirmed termination date to the former employee's ORP carrier to initiate the rollover



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[Contributions & reporting](#)

[Earnable compensation](#)

[Monthly salary & contribution reports](#)

[Special cases](#)

[Leave without pay](#)

[Docked by substitute](#)

[Extended sick leave](#)

[Sabbatical leave](#)

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

[Employer account screens](#)

[Employer account activity](#)

[Salary corrections](#)

[Enrolled/Not Reported](#)

[Reporting/Not Enrolled](#)

[Salary/contribution corrections](#)

[Contributions corrections](#)

[Prior year salary corrections](#)

[Rollover earnings](#)

[Sheltered/unsheltered contributions](#)

[Terminations](#)

[Frequently asked questions](#)

Employers must withhold the correct contribution amounts from TRSL-eligible employees and remit both member and employer contributions to TRSL each month with the corresponding salary and contributions transmittal report.

For more information on contribution reporting, please refer to the [TRSL Reporting Manual](#).

For more information on contribution corrections, please refer to the [TRSL Reporting Manual](#).

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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 (<i>only for lab schools</i>)• 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
- 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.

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 **Defined Benefit** retirement plan (System 4)
- 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: UNIV | | | | |
| Fiscal Year: 2022 | | | | | | |
| Month | | Earnings | Sheltered | Unsheltered | Full-Time | Employer |
| JUL <u>Report</u> | <u>Transmittal</u> | 870,994.32 | 67,457.74 | 1,080.15 | 879,143.04 | 213,393.61 |
| | <u>Rejections</u> | 0.00 | 0.00 | 0.00 | 0.00 | |
| | <u>CCRs</u> | 0.00 | 5.25 | 0.00 | 2,043.80 | |
| | <u>Posted</u> | 870,994.32 | 67,462.99 | 1,080.15 | 881,186.84 | |
| AUG <u>Report</u> | <u>Transmittal</u> | 1,283,211.40 | 99,128.98 | 2,190.92 | 1,328,362.61 | 313,416.22 |
| | <u>Rejections</u> | 0.00 | 0.00 | 0.00 | 0.00 | |
| | <u>CCRs</u> | -3,961.54 | -316.92 | 0.00 | -3,961.54 | |
| | <u>Posted</u> | 1,279,249.86 | 98,812.06 | 2,190.92 | 1,324,401.07 | |
| SEP <u>Error</u> | <u>Transmittal</u> | 1,902,489.02 | 147,539.32 | 2,167.37 | 1,949,381.98 | 466,109.81 |
| | <u>Rejections</u> | 0.00 | 0.00 | 0.00 | 0.00 | |
| | <u>CCRs</u> | 0.00 | 0.00 | 0.00 | 1,388.85 | |
| | <u>Posted</u> | 1,902,489.02 | 147,539.32 | 2,167.37 | 1,950,770.83 | |
| OCT <u>Error</u> | <u>Transmittal</u> | 2,818,528.39 | 215,685.09 | 4,324.48 | 2,951,207.90 | 690,539.46 |
| | <u>Rejections</u> | 0.00 | 0.00 | 0.00 | 0.00 | |
| | <u>CCRs</u> | 0.00 | 0.00 | 0.00 | 0.00 | |
| | <u>Posted</u> | 2,818,528.39 | 215,685.09 | 4,324.48 | 2,951,207.90 | |

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: UNIV
Fiscal Year: 2023

| Month | | Earnings | Sheltered | Unsheltered | Full | |
|-------|----------------------------|-----------------------------|--------------|-------------|----------|------|
| JUL | Report | Transmittal | 890,128.05 | 68,642.00 | 787.70 | 91 |
| | Rejections | 0.00 | 0.00 | 0.00 | | |
| | CCRs | 0.00 | 689.56 | 0.00 | | |
| | Posted | 890,128.05 | 69,331.56 | 787.70 | | 94 |
| AUG | Report | Transmittal | 1,434,542.32 | 111,706.88 | 1,632.78 | 1,41 |
| | Rejections | 0.00 | 0.00 | 0.00 | | |
| | CCRs | -7,253.00 | -520.24 | 0.00 | | |
| | Posted | 1,427,289.32 | 111,186.64 | 1,632.78 | | 1,40 |
| SEP | Error | Transmittal | 3,154,694.60 | 244,596.95 | 3,887.68 | 3,21 |
| | Rejections | 0.00 | 0.00 | 0.00 | | |
| | CCRs | 0.00 | 0.00 | 0.00 | | |

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: 01/26/2023

Time: 12:20:35PM

Sorted By: Alphabetically

Filtered By: No Filter

Teachers' Retirement System of Louisiana - Regular Plan

Contribution Exception Report

For Fiscal Year 2022-2023

Page 1 of 1

By: Sharon

Exceptions Found: 7

Employer:

UNIVERSITY

| Start Date | Term Date | Status | Status Date | Reporting Period | Contrib Type | Actual Earnings | Contribs | Full-Time Earnings | Exception Message |
|------------|------------|------------|-------------|--------------------|--------------|-----------------|----------|--------------------|--|
| 01/11/2021 | | ACTIVE | 01/11/2021 | 10/2022 | Sheltered | 31,184.62 | 275.79 | 31,184.62 | Contribution unreasonable. |
| 05/01/2021 | 06/30/2021 | ACTIVE | 08/24/1989 | 12/2022 | Sheltered | 200.00 | 16.00 | 200.00 | Reported not enrolled. |
| 09/01/2022 | | RTW228-297 | 09/01/2022 | 11/2022 12/2022 | | | | | RTW member Enrolled not reported. RTW member Enrolled not reported. |
| 10/01/2021 | | RTW1173/AD | 10/01/2021 | 11/2022 | | | | | RTW member Enrolled not reported. |
| 03/19/2022 | | RTW228-297 | 03/19/2022 | 09/2022 | | | | | RTW member Enrolled not reported. |
| 11/01/2022 | | RTW228-297 | 11/01/2022 | 12/2022 | | | | | RTW member Enrolled not reported. |
| 06/07/2021 | 08/19/2022 | INACTIVE | 08/19/2022 | 11/2022 | Sheltered | 1,672.18 | 133.78 | 1,672.18 | 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 the Regular Plan (System 4).

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: [REDACTED] Show Rejections | | | | |
| Month | | Earnings | Sheltered | Unsheltered | Full-Time | Employer |
| JUL Error | Transmittal | 15,058,741.65 | 1,189,105.78 | 4,362.36 | 15,332,014.14 | 3,614,203.22 |
| | Rejections | 22,490.60 | 1,799.26 | 0.00 | 66,240.84 | |
| | CCRs | -39,557.19 | -2,884.68 | 89.60 | -58,367.85 | |
| | Posted | 14,996,693.86 | 1,184,421.84 | 4,451.96 | 15,207,405.45 | |
| AUG Error | Transmittal | 15,604,877.05 | 1,228,769.04 | 4,006.06 | 16,081,545.94 | 3,755,108.35 |
| | Rejections | 18,631.68 | -171.51 | 0.00 | 30,290.34 | |
| | CCRs | -4,882.92 | 2,894.40 | 461.28 | -182,127.55 | |
| | Posted | 15,581,362.45 | 1,231,834.95 | 4,467.34 | 15,869,128.05 | |

| 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)



A screenshot of the EMIS system's 'Updates' menu. The menu is titled 'Updates' in a yellow header. Below the header, a list of update options is displayed. Several items are circled in red: 'Contribution Correction', 'Enrollments', 'Prior Year Salary Correction', and 'Terminations'. The other items in the list are 'Agency Certification (Form 11B)', 'Annual Leave Update', 'Full-Time Only Corrections', 'Home Address Update', 'Journal Entry Review', 'Questionable Year Certification', 'Retiree Voluntary/Insurance Deduction', 'Sick Leave Days Paid Update', and 'Sick Leave Add and/or Update'.

| Updates |
|---------------------------------------|
| Agency Certification (Form 11B) |
| Annual Leave Update |
| Contribution Correction |
| Enrollments |
| Full-Time Only Corrections |
| Home Address Update |
| Journal Entry Review |
| Prior Year Salary Correction |
| Questionable Year Certification |
| Retiree Voluntary/Insurance Deduction |
| Sick Leave Days Paid Update |
| Sick Leave Add and/or Update |
| Terminations |

(Online) Salary 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 |
|-------------|--------|-----------------|-------------|
| <u>Edit</u> | 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

[Service Credit](#)[Adjunct Certification Letter](#)[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 1: Employee works 5 hours per day; normal full-time is 8 hours per day;

- Percent effort: $5/8 \text{ hours} = 63\% \text{ effort}$

Example 2: Adjunct employee scheduled for Fall semester to teach 6 credit hours; normal full-time is 15 credit hours for Fall & Spring

- Percent effort: $6/15 \text{ credit hours} = 40\% \text{ effort for Fall semester}$

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

Full-Time 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:

Reason:

Comment:

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.)

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 for any 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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Chair
5th District
David A. Hennigan
Vice Chair
4th District
Neshelle S. Nogosa 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 ADVANCE ACCOUNT PY Employer PY Employer | \$3,567.45 | \$3,567.45 |
| 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: | | | | |

Service credit for traditional adjunct instructors

EXAMPLE (instructor with 10 or more years of TRSL service for eligibility):

Typically, full-time is 15 hours per semester. Each semester is $\frac{1}{2}$ fiscal year.
Fall semester = 0.50 service credit; Spring semester = 0.50 service credit.

Fall semester – 3 contract hours

3 hours / 15 hours = 0.20 effort

- 0.50 service credit x 0.20 effort = 0.10
service credit for benefit computation
- 0.10 part-time service credit / 0.20 effort
= 0.50 **service credit for eligibility purposes**

Spring semester – 9 contract hours

9 hours / 15 hours = 0.60 effort

- 0.50 service credit x 0.60 effort = 0.30
service credit for benefit computation
- 0.30 part-time service credit / 0.60 effort =
0.50 **service credit for eligibility purposes**

Total **service credit for benefit computation** for the year = 0.40

Fall semester (0.10) + Spring semester (0.30)

Total **service credit for eligibility purposes** for the year = 1.00


Fall semester (0.50) + Spring semester (0.50)

Certifying traditional adjunct employment

Use TRSL's Adjunct Certification letter for adjunct employees employed by credit hour contracts

- Ensure eligibility each semester before certifying

Assigned Retirement Analyst Liaison will provide instructions to update online in EMIS



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

03-6

SERVICE CREDIT CERTIFICATION – ADJUNCT

UNIVERSITY
MS. (

LA 000

Re:
SSN:

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


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

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

TRSL adjunct certification letter

(for Traditional Adjuncts only)

Example: Adjunct certification letter



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

03-6

SERVICE CREDIT CERTIFICATION – ADJUNCT

June 13, 2017

UNIVERSITY
MS.
AVENUE
209-0000

EMPR #00

Re:
SSN:

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

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

Please complete and return service credit certifications within 60 days. After 60 days, TRSL will use the service credit and earnings as is or may adjust for reasonableness. To return by fax, send to 225 925-6366.

Signature

06-15-2017
Date

Example: Information from Adjunct certification letter updated online in EMIS

| | | | | | | |
|---------------------------------|-------------|--------|----------|-------|----|--------------|
| 06/30/2014 | 013 Primary | UNIV I | 1,040.00 | TSREG | ** | 0.11 REGULAR |
| fall 6/15, spring 6/15 + summer | | | | | | |
| 02/27/2018 | By | | 1,040.00 | TSREG | | 0.07 FT |
| QUESTIONABLE YEAR | | | | | | |

Calculating % effort for traditional adjunct employment

% effort guide

EXAMPLE:

If 15 credit hours is full-time for Fall/Spring

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

Certifying hourly adjuncts in EMIS

1. Calculate Full-time Earnings amount

Hourly rate x total hours of contract for a year

- 9 months: 1,440 hours x hourly rate
- 12 months: 2,080 hours x hourly rate

2. Skip reason field

3. Enter comment only: Hourly employee @ XX/hr, sched to work at least XX hours per week.

- Document employees contracted to work more than 20 hours per week or at 50%, but worked less due to class cancellation from lack of enrollment or other reason.

Full-time Only Corrections program

Full-Time Earnings: Enter Full-time Amount

Reason: SKIP the Reason field!

Comment: Enter Comment

Submit

Certifying hourly adjuncts in EMIS

EXAMPLE: Hourly adjunct certification

Employee worked as an hourly adjunct at \$20 per hour for the academic year (9 month contract)

- \$20/hr. x 1,440 hours = \$28,800 Full-time earnings
- Comment entered to provide hourly rate and scheduled hours per week

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

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:

Employer: A BD

Name:

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:

Comment:

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 | <div></div> | 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

80

EXAMPLE: Prior Year Salary Correction

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

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

Use Comment field or Reason drop-down menu

Submit

Salary Correction Comment

Instructions for using Salary Comment:

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

Reason:

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

Salary Correction Full-Time

Instructions for using Full-Time Comment:

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

Reason:

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

Defer pay/rollover earnings

Agencies should report earnings as earned, not as paid

Example: 9-month faculty paid over 12 months on a September to August pay cycle

- 1st paycheck for new academic year is September, last paycheck issued in August
- Agency can report paychecks issued during the summer (June, July, & August) for work completed by the end of the academic year with the June monthly salary/contributions file

If end of fiscal year earnings are reported to TRSL in July and/or August, agencies should move those earnings to the correct fiscal year

June enrollments with no earnings posted

Step 1: *Contribution Correction* update (if current fiscal year) or *Prior Year Salary Correction* (if prior fiscal year) to remove \$ earned in June, but paid/posted in July from fiscal year following enrollment

Step 2: *Prior Year Salary Correction* to add rollover amount removed from Step 1 to fiscal year of enrollment

- Will need to provide full-time earnings member would have made had they worked July 1 – June 30



Teachers' Retirement System of Louisiana

August 16,

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

03 - 6
Empr #

Re:
SSN:

Dear Employer:

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

Enrollment date was 06/21/2021 but no earnings were posted for FY 2021, No service credit will be applied until earnings are posted

Please submit Prior Year Correction of earnings and contributions for FY 2021. If earnings were reported with the July 2021 posting, please process a CCR to remove those earnings and add those earnings to FY 2021 with a Prior Year Correction and please provide the appropriate annual Full-time Earnings for FY 2021

If Enrollment date is incorrect, please provide TRSL with a correct date. _____ then sign & date form & return to TRSL

Signature _____ Date _____

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

Sincerely,

Employer Services Department
Teachers' Retirement System of Louisiana

EXAMPLE: June enrollments with no earnings posted

- Member was enrolled in TRSL on 6/27/2022, no earnings reported in FY 2022.

Step 1: Earnings from 6/27 -6/30/2022 reported in July 2022 (current fiscal year).

- June amount \$1,003.30 – to be moved from July 2022 (current Fiscal Year 2023).
- An online *Contribution Correction* is needed to subtract \$1,003.30 from current July 2022 amount reported.

| Account History | | | | |
|---|---------|---------------|----------|--------------------------|
| No account history found for this member. | | | | |
| Process ID Legend | | | | |
| System: | SSN: | Status: | | |
| Name: | | Status Date: | | |
| | | | | |
| Employment History | | | | |
| Empr ID | Emp Ind | Employer Name | RTW Type | Employment Dates |
| | P | | | 06/27/2022 to 99/99/9999 |

Monthly Salary/Contributions

| System: 4 SSN: · | | | Name: | | |
|-------------------|-----------------|-------------------|-------------------------|-----|-----|
| Fiscal Year: 2023 | | | % Year Employed:100.00% | | |
| Primary Employer: | | | | | |
| Month | Actual Earnings | Fulltime Earnings | Contributions | Exp | Rec |
| Jul | 5,016.62 | 5,016.62 | 401.32 | 3 | 3 |
| Aug | 5,016.62 | 5,016.62 | 401.32 | 3 | 3 |

EXAMPLE: June enrollments with no earnings posted (cont'd)

- Member was enrolled in TRSL on 6/27/2022, no earnings reported in FY 2022.

Step 1 (cont'd): Online Contribution Correction is processed to remove \$ reported in July of current fiscal year, but earned in previous fiscal year.

- Earnings from 6/27/2022 – 6/30/2022 in this example – reduce July by \$1,003.30

| Contribution Corrections | | | | | | | | |
|------------------------------|------|------|----------|---------------|----------|-------------------|------------------------|--|
| Month/Year | Type | Oper | Earnings | Contributions | Fulltime | Adjusted Earnings | Adjusted Contributions | |
| 07/2022 | 30 | R | 4,013.32 | 321.07 | 4,013.32 | -1,003.30 | -80.25 | |
| Posted on 02/13/2023 by EMPR | | | | | | | | |

Contribution Correction

System: 4
SSN:
Name:

Employer:
Fiscal Year: 2023
Reporting Month/Year: 07/2022

| | Actual Earnings | Full-Time Earnings | Contribution Amount | Contribution Type | |
|----------------------|-----------------|--------------------|---------------------|-------------------|------------------------|
| Edit | 5016.62 | 5016.62 | 401.32 | 30 | Delete |

| | Actual Earnings | Full-Time Earnings | Contribution Type |
|---|--------------------------------------|--------------------------------------|-------------------|
| Replace Cancel | <input type="text" value="5016.62"/> | <input type="text" value="5016.62"/> | 30 |

| | Actual Earnings | Full-Time Earnings | Contribution Type |
|---|--------------------------------------|--------------------------------------|-------------------|
| Replace Cancel | <input type="text" value="4013.30"/> | <input type="text" value="4013.30"/> | 30 |

EXAMPLE: June enrollments with no earnings posted (cont'd)

- Member was enrolled in TRSL on 6/27/2022, no earnings reported in FY 2022

Step 2: A *Prior Year Salary Correction* is processed to report earnings removed in *Step 1* to add June earnings to correct fiscal year.

- June earnings removed from FY 2023 was \$1,003.30. A *Prior Year Salary Correction* is processed to add \$1,003.30 to FY 2022 to reflect earnings for 6/27 – 6/30/2022 in this example.

Prior Year Salary Corrections

SSN:
Name:
System: 4

Employer ID:
Fiscal Year: 2022

Instructions for using Prior Year Salary Corrections:

1. Check "Add" on the Sheltered and/or Unsheltered line to add a manual posting for that contribution type.
2. Enter the Full-Time earnings on contribution line(s) being added.

Add

Sheltered:

Unsheltered:

Actual Earnings

Full-Time Earnings

Actual Earnings: all earnings meeting the definition of "earnable compensation" in accordance with LSA-R.S. 11:701(10).

Full-time Earnings-the compensation that would be payable if the employee worked full-time for the full normal working period. Full-time earnings equal a member's full-time base pay (regardless of whether or not this amount is actually paid) plus any additional payments made to the member (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. Fulltime earnings shall never be less than actual earnings or be reduced because a member was docked.

Add

Sheltered:

Unsheltered:

Actual Earnings

Full-Time Earnings

☒

☐

1003.30

65216

EXAMPLE: June enrollments with no earnings posted (cont'd)

| Salary Correction Comment |
|--|
| Instructions for using Salary Comment: 1. Select a reason for the correction. 2. A comment can be added for additional information needed to clarify the correction. The comment is optional unless a reason is not chosen in which case the comment is required. |
| Reason: Earnings reported in July but earned in June ▼ |
| Comment: Rollover from July 2022 |

| 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: 1st Year of Employment ▼ |
| Comment: 12 mo |

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

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

EXAMPLE: June enrollments with no earnings posted (cont'd)

- Member was enrolled in TRSL on 6/27/2022, no earnings reported in FY 2022

Step 2 (cont'd): A Prior Year Salary Correction is processed to add \$ earned for FY 2022.

- Earnings from 6/27/2022 – 6/30/2022 in this example is \$1,003.30

| Prior Year Salary Corrections | | | |
|---|--------------|---|--------------------|
| SSN: | | Employer ID: | |
| Name: | | Fiscal Year: 2022 | |
| System: 4 | | | |
| Instructions for using Prior Year Salary Corrections: | | | |
| 1. Check "Add" on the Sheltered and/or Unsheltered line to add a manual posting for that contribution type. | | | |
| 2. Enter the Full-Time earnings on contribution line(s) being added. | | | |
| Add | | Actual Earnings | Full-Time Earnings |
| <input checked="" type="checkbox"/> | Sheltered: | 1003.30 | 65216 |
| <input type="checkbox"/> | Unsheltered: | | |
| Actual Earnings: all earnings meeting the definition of "earnable compensation" in accordance with LSA-R.S. 11:701(10). | | | |
| Full-time Earnings: the compensation that would be payable if the employee worked full-time for the full normal working period. Full-time earnings equal a member's full-time base pay (regardless of whether or not this amount is actually paid) plus any additional payments made to the member (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. Fulltime earnings shall never be less than actual earnings or be reduced because a member was docked. | | | |
| Salary Correction Comment | | Salary Correction Full-Time | |
| Instructions for using Salary Comment: | | Instructions for using Full-Time Comment: | |
| 1. Select a reason for the correction. | | 1. Required for Primary when the Full-Time is different. | |
| 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. | | 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. | | 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: Earnings reported in July but earned in June ▼ | | Reason: 1st Year of Employment ▼ | |
| Comment: Rollover from July 2022 | | Comment: 12 mo | |
| Submit | | | |

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

[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 \(Form 11RTW\)](#)

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 sequential request letters from the Teachers' Retirement System of Louisiana (TRSL). Each letter is addressed to a member and their employer, providing specific instructions and deadlines for completing the retirement process.

1st Request: Dated June 2, 2021, addressed to MRS. [REDACTED] of [REDACTED] SCHOOL SYSTEM. It includes the member's SSN, date of retirement (05/22/2021), and a list of items needed for processing, such as sick leave information and agency certification. A red box highlights the "Service" section and the "1st Request" label.

2nd Request: Dated July 6, 2021, addressed to MRS. [REDACTED] of [REDACTED] SCHOOL SYSTEM. It includes the member's SSN, date of retirement (05/22/2021), and a list of items needed for processing, such as sick leave information and agency certification. A red box highlights the "2nd Request" label.

Final Request: Dated August 16, 2021, addressed to MRS. [REDACTED] of [REDACTED] PARISH SCHOOL SYSTEM. It includes the member's SSN, date of retirement (05/22/2021), and a list of items needed for processing, such as sick leave information and agency certification. A red box highlights the "Final Request" label.

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

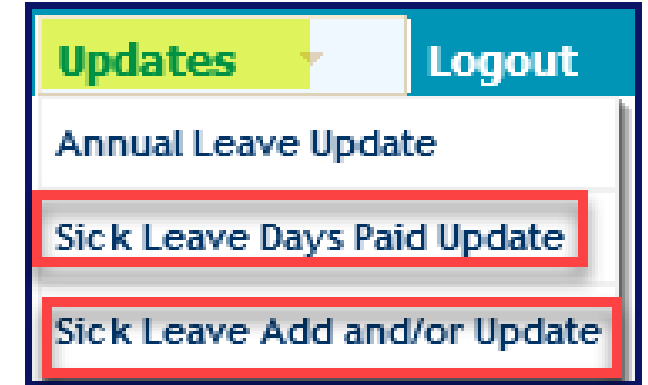
Member's last day of work **or**
last day of official leave

RETIREMENT DATE

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

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 at any time

- 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) | | | |

Submit Files

Logou

DOA ORP Contribution

DOA Salary Contribution

DOA Sick Leave

LSU ORP Contribution

LSU-MEDICAL ORP Contribution

LSU Salary Contribution

LSU-MEDICAL Salary Contribution

LSU Sick Leave

LSU-MEDICAL Sick Leave

ORP Salary

Salary Contribution

Sick Leave

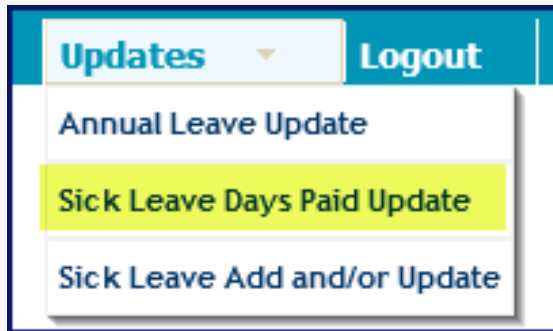
Submit Miscellaneous File

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

Sick leave days paid at retirement

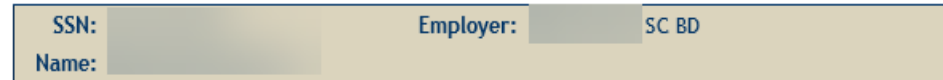
Employers must report number of sick leave days paid at time of retirement or DROP.

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



A screenshot of a web application's 'Updates' menu. The menu is open, showing three options: 'Annual Leave Update', 'Sick Leave Days Paid Update' (which is highlighted in yellow), and 'Sick Leave Add and/or Update'. The 'Updates' label has a dropdown arrow, and there is a 'Logout' button to the right of the menu.

Sick Leave Days Paid Update



A form with three input fields. The first field is labeled 'SSN:' and is empty. The second field is labeled 'Employer:' and contains the text 'SC BD'. The third field is labeled 'Name:' and is empty.

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.



A form with a label 'Sick Leave Days Paid' and an input field. The input field is empty and has the text 'day(s)' to its right.

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 | | Me | 03/30/2017 | | |
| 2016 | 00 | 12 | 0.00 | | Re | 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 | | RE | 07/13/2021 |

Members

Employers

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

Adjunct instructor position 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)

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

Higher Ed, TRSL reporting state agencies, etc.: Typically unclassified positions

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

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

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

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

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

Status Information

| Sys | Seq | Status | Code | Date |
|-----|-----|-----------|------|------------|
| 4 | 0 | ILSB_RET | (RG) | 05/30/2018 |
| 4 | | RTW337 EL | (SH) | |

BEFORE:
2010 RTW Group

July 1, 2020

ON OR AFTER:
2020 RTW Group

- 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?

Example: converted to 2020

| Employment History | | |
|--------------------|---------------------------|--------------------------|
| | RTW Type | Employment Dates |
| | | 01/08/2002 to 05/24/2017 |
| | RTW-921SUSP | 08/07/2019 to 03/16/2020 |
| | RTW-FAC-EL (Position 010) | 08/03/2020 to 99/99/9999 |

Example: eligible to convert to 2010

| Employment History | | |
|--------------------|---------------------------|--------------------------|
| | RTW Type | Employment Dates |
| | | 02/19/2011 to 02/19/2011 |
| | | 08/07/2003 to 05/22/2020 |
| | RTW-FAC-EL (Position 001) | 05/10/2022 to 99/99/9999 |

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 terminating re-employment | 25% of benefit (per fiscal year) | Benefit suspended or reduced <u>if</u> earnings limit exceeded <u>or</u> if within waiting period | Adjunct professor, tutor, presenter of professional development |
| Retired Member | No | None | Benefit suspended for duration of re-employment | Applies to <u>all</u> TRSL-eligible positions that do not meet the above criteria |

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 |

2022 RTW Law (La. R.S. 11:710.2) *Higher Ed Only*

Applies to adjunct professor positions in a nursing program where a *critical shortage exists*

Retiree eligibility:

- Retired on/before June 30, 2020
- Have at least 30 years of service
- Be at least age 62

To declare:

Must list unfilled positions or positions filled by retirees on websites of:

1. Post-secondary institution
2. Institution's management board
3. Board of Regents

2022 RTW Law (La. R.S. 11:710.2)

No form required for new 2022 RTW Law

- Certifications statements are included in the online enrollment process.

| Enter Enrollment Information Below | |
|---|--|
| System: | 4 ▼ |
| Employer ID: | |
| Enrollment Date (mm/dd/yyyy): | |
| Return-to-Work Provision: | Member will be enrolled under the return-to-work provisions of Act 549 in the Adjunct Professor Nursing Program. |
| Gender (update gender if needed): | Male ▼ |
| Address: | |
| City: | |
| State: | |
| Zip Code: | |
| <input type="checkbox"/> I hereby certify that the retiree I am enrolling is being employed to fill a position for an adjunct professor as defined in R.S. 11:710(1) and is assigned the professional activities of instructing pupils in a nursing program at a public postsecondary education institution where a critical shortage exists. Adjunct as defined in R.S. 11:710(A)(1) means; any part-time faculty, including any instructor, assistant professor, associate professor, or professor, assigned the professional activities of instructing pupils or conducting research at a public institution of postsecondary education. Instruction may be provided in person or through an approved medium such as television, radio, computer, Internet, multimedia telephone, or correspondence and may be delivered inside or outside the classroom or in other teacher-student settings. | |
| <input type="checkbox"/> I hereby certify that the retiree I am enrolling is DIRECTLY EMPLOYED as an ADJUNCT PROFESSOR in the NURSING PROGRAM and not employed via 1099 or by Corporate Contract. | |
| <input type="checkbox"/> I hereby certify that the Institution's Postsecondary Education Management Board and the Board of Regents have received certification that a critical shortage in nursing instructors exists. | |
| <input type="checkbox"/> I hereby certify that this Critical Shortage Nursing Instructor position being filled by the retiree is prominently displayed on the websites of the institution, the institution's management board, and the Board of Regents. | |

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

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)


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, II, 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) |
|---------------------|-------------------|

▶

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 | | | | 07-15TR |
|---|--|---------------------------------------|-----------------------|------------|
| Election of 2010 Group Coverage (Form 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 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> | | | | |
| 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

- 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

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**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!



We're here for you.

Local phone: 225-925-6446 | Toll free : 1-877-275-8775

www.trsl.org/employers | web.master@trsl.org