

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



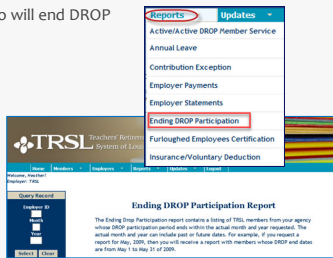
Suggested Query Parameters:

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

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.



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 (on
<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 Employer Directory Contact (Form TEDQ) 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

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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.

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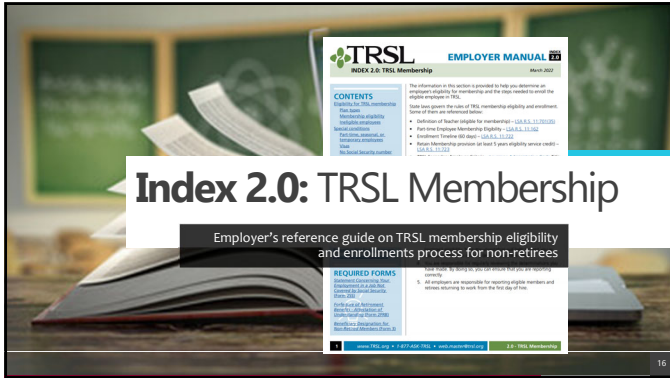
Keep employer contacts up to date

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

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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**:

<p>Ten (10) year rule</p> <p>Ten or more years of eligibility service credit</p> <ul style="list-style-type: none"> W-2 employees only Can work 20 hours or less per week 	<p>Five (5) year rule {Eff. 7/1/2003}</p> <p>Five or more years of eligibility service credit</p> <ul style="list-style-type: none"> Applies ONLY to lab school classroom teachers who are paid with W-2 earnings Can work 20 hours or less per week
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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	ORP participants in TRSL positions
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 – <i>certain criteria</i>	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 – <i>if secondary employment rule applies</i>

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

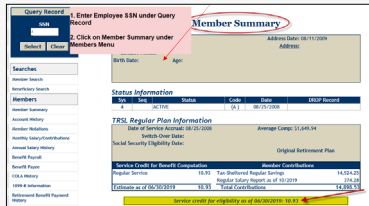
- 3 hours/6 hours = 50% **ELIGIBLE** (Summer)

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

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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



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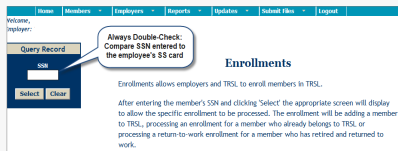
Enrollment process

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



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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.

Online enrollment confirmation

Look for confirmation message to ensure successful online enrollment.

Enrollments				
Enrollment processed successfully.				
SSN:				Date of Birth:
Name:				
Status Information				
System	Status	Status Code	Status Date	
4	ACTIVE	(A)	01/23/2022	

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:				
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

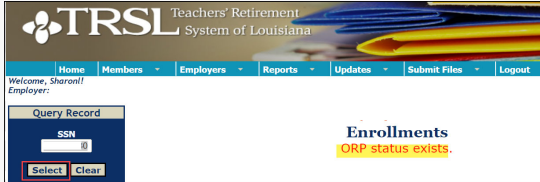
DROP member employment notification successful.
 NO RETIREMENT CONTRIBUTIONS ARE REQUIRED.
 DROP Member - New Employment History will NOT be created unless the Enrollment Date is after the DROP End Date; otherwise this process will create notification of new employer only.

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 shows the TRSL Teachers' Retirement System of Louisiana website. A navigation bar includes Home, Members, Employers, Reports, Updates, Submit Files, and Logout. Below the navigation bar, there is a 'Query Record' section with an input field for SSN and buttons for 'Select' and 'Clear'. To the right of this section, a message reads 'Enrollments ORP status exists.'

Enrollments - SPECIAL CONDITIONS
Unable to enroll online – general error message

- Ensure the following data entered correctly in Enrollments program:
 - Social security number
 - Enrollment date (first day of work)
- Re-try online enrollment if any of the above data previously entered incorrectly.
- 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		

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

Current ORP carriers

- <https://trsl.bereadyretire.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.

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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

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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)

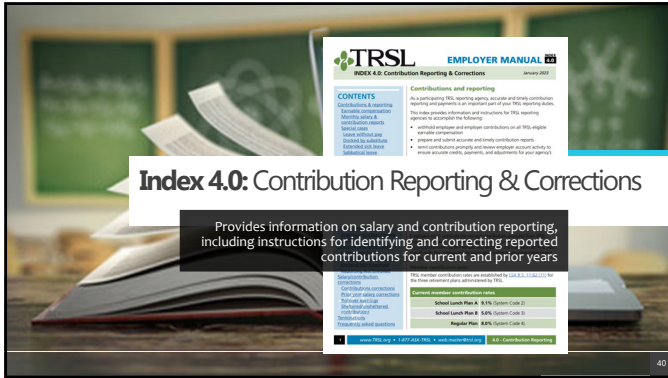
Members who choose to participate in ORP after being in the TRSL Defined Benefit Plan (Regular Plan):

- 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.

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

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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 (only for lab schools) 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

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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

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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

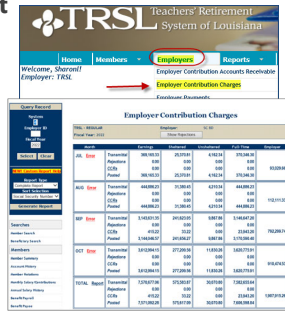
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Contribution Exceptions Report

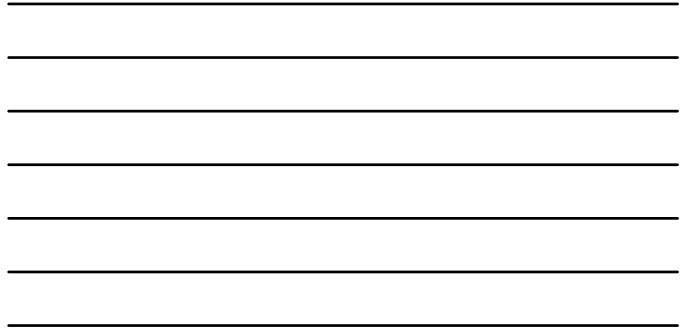
Identifies reporting and enrollment errors
Should be reviewed, cleared, or reconciled each month

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



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Retrieving the Contribution Exception Report

Click on the last **"Error"** message on the screen

- Pulls cumulative report sorted by SSN

Month	Transmittal	Earnings	Sheltered	Unsheltered	Full Time	Employer
JUL Report	Transmittal	870,964.32	67,437.74	1,085.15	879,145.54	
	Rejections	0.00	0.00	0.00	0.00	215,393.61
	CCRs	0.00	5.25	0.00	2,043.80	
	Posted	870,964.32	67,462.99	1,085.15	881,188.54	
AUG Report	Transmittal	1,263,211.48	99,128.88	2,190.82	1,378,562.81	
	Rejections	0.00	0.00	0.00	0.00	313,416.22
	CCRs	-3,961.54	-316.82	0.00	-3,961.54	
	Posted	1,279,249.88	98,812.06	2,190.82	1,324,601.07	
SEP Error	Transmittal	1,902,489.02	147,539.32	2,187.37	1,949,381.98	
	Rejections	0.00	0.00	0.00	0.00	
	CCRs	0.00	0.00	0.00	1,388.85	466,109.81
	Posted	1,902,489.02	147,539.32	2,187.37	1,950,770.83	
OCT Error	Transmittal	2,818,528.39	215,685.00	4,324.48	2,951,207.90	
	Rejections	0.00	0.00	0.00	0.00	
	CCRs	0.00	0.00	0.00	0.00	690,539.46
	Posted	2,818,528.39	215,685.00	4,324.48	2,951,207.90	

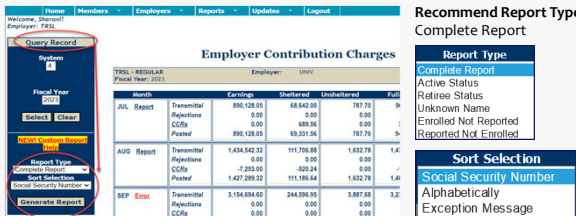
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Retrieving the Contribution Exception Report

Customized Report

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



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Contribution Exception Report

- Layout:
- Sort & filter info
 - Number of exception records

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	05/30/2021	ACTIVE	06/24/1989	12/2022	Sheltered	200.00	16.00	200.00	Reported not enrolled
08/01/2021		INACTIVE	08/01/2022	11/2022					RTW member Enrolled not reported
10/01/2021		ACTIVE	10/01/2021	11/2022					RTW member Enrolled not reported
03/19/2022		ACTIVE	03/19/2022	09/2022					RTW member Enrolled not reported
11/01/2022		ACTIVE	11/01/2022	12/2022					RTW member Enrolled not reported
06/07/2021	06/19/2022	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

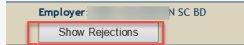
Review Employer Contribution Charges screen in EMIS after posting your monthly salary/contributions report for the Regular Plan (System 4).

Employer Contribution Charges						
Month	Employer	Sheltered	Unsheltered	Full-Time	Employee	
AUG	Total	15,004,871.02	1,228,789.34	4,066.00	16,998,746.36	
	Rejected	22,499.00	1,795.26	0.00	24,294.26	
	COFs	-28,817.00	2,684.63	89.00	-26,053.37	
	Payroll	14,956,655.02	1,184,621.84	4,085.00	16,145,361.86	3,919,383.22
AUG	Total	15,004,871.02	1,228,789.34	4,066.00	16,998,746.36	
	Rejected	18,011.00	1,715.81	0.00	19,726.81	
	COFs	-4,802.00	2,894.40	-80.39	-1,987.99	3,785,188.25
	Payroll	15,011,058.02	1,227,874.93	4,085.00	16,885,018.95	

Salary Rejections						
Month/Year	SSN	Actual Earnings	Sheltered Contributions	Unsheltered Contributions	Full-Time 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	
08/2021		3,940.25	315.22	0.00	3,940.25	PENDING RET/DROPOPT/SDROP/ MBR
09/2021		4,879.83	390.30	0.00	4,879.83	PENDING RET/DROPOPT/SDROP/ MBR
09/2021		4,066.73	325.34	0.00	4,066.73	CRP 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/DROPOPT/SDROP/ MBR
10/2021		4,879.83	390.30	0.00	4,879.83	PENDING RET/DROPOPT/SDROP/ MBR
10/2021		4,066.73	325.34	0.00	4,066.73	CRP MEMBER
	TOTAL:	12,886.81	1,030.95	0.00	12,886.81	

Click on "Show Rejections" button near top of screen.

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



Salary rejections

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

Month/Year	SSN	Actual Earnings	Sheltered Contributions	Unsheltered Contributions	Full-Time 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	
08/2021		3,940.25	315.22	0.00	3,940.25	PENDING RET/DROPOPT/SDROP/ MBR
09/2021		4,879.83	390.30	0.00	4,879.83	PENDING RET/DROPOPT/SDROP/ MBR
09/2021		4,066.73	325.34	0.00	4,066.73	CRP 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/DROPOPT/SDROP/ MBR
10/2021		4,879.83	390.30	0.00	4,879.83	PENDING RET/DROPOPT/SDROP/ MBR
10/2021		4,066.73	325.34	0.00	4,066.73	CRP 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

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Salary rejections with \$0 earnings/contributions

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

Month/Year	SSN	Actual Earnings	Balance Contributions	Unallowed Contributions	Full-Time Earnings	Error Message
072022		0.00	0.00	0.00	0.00	PENDING RET/DRP/OP/TS/DRP/ MBR
072022		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
072022		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
072022		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
072022		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
072022		0.00	0.00	0.00	0.00	PENDING RET/DRP/OP/TS/DRP/ MBR
072022		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
TOTAL:		0.00	0.00	0.00	0.00	
082022		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
082022		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
082022		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
082022		0.00	0.00	0.00	0.00	PENDING RET/DRP/OP/TS/DRP/ MBR
082022		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
TOTAL:		0.00	0.00	0.00	0.00	

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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)

Updates
Agency Certification (Form 118)
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

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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:

- Actual earnings / Full-time earnings = Service credit for benefit computation
- Service credit for benefit computation / % effort = Service credit for eligibility

Percent (%) effort formula:

- # hours worked / # 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 hours = 63% 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 credit hours = 40% effort for Fall semester

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%

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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.

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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

06/30/2018	005 Primary	432.00	15REG	**	0.19 REGULAR	5,407.50	28,800.00
WORKED AS NEEDED AT \$20 PER HOUR, SCHED 28 HOURS/WEEK							
10/20/2017	By: E	432.00	15REG		0.19 FT	5,407.50	21,200.00
QUESTIONABLE YEAR							

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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

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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.

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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.

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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	RSLS-RET	(00)	03/30/2018
4	4	RTW237-EL		

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

RTW Type	Employment Dates
	01/08/2008 to 05/24/2017
RTW-9215USP	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

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 if earnings limit exceeded or if within waiting period	Adjunct professor, tutor, presenter of professional development
Retired Member	No	None	Benefit suspended for duration of re-employment	Applies to all 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 if earnings limit exceeded or if within 12-month waiting period	N/A	Available to all 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 all full-time direct employment positions
Employment by Contract or Corporate Contract	No	None	Benefit suspended for duration of re-employment	N/A	Applies to all employment by contract or corporate contract

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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

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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	
Version	1.2
Employer ID	
Enrollment Date (mm/dd/yyyy)	
Return-to-Work Provision	Member will be enrolled under the return-to-work provisions of Act 849 in the Adjunct Professor Nursing Program.
Gender (update gender if needed)	Male
Address	
City	
State	
ZIP Code	
<p>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. 11:710.2 and is engaged in the professional activities of instructing pupils in a nursing program in 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 the instructor, assistant professor, associate professor, or professor, engaged in the professional activities of instructing pupils or conducting research at a public institution of postsecondary education. Instructors may be paid on a part-time or through an approved method such as stipends, sabbaticals, sabbaticals, sabbaticals, sabbaticals, or correspondence and may be delivered inside or outside the classroom or in other teacher-student settings.</p> <p>I hereby certify that the retiree is an individual as defined in R.S. 11:710(A)(1) and is not employed via 1099 or by Corporate Contract.</p> <p>I hereby certify that the Institution's Postsecondary Education Management Board and the Board of Regents have resolved certification that a critical shortage in nursing instructor exists.</p> <p>I hereby certify that the Critical Shortage Nursing Instructor position being filled by the retiree is prominently displayed on the website of the institution, the institution's management board, and the Board of Regents.</p>	

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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.

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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)

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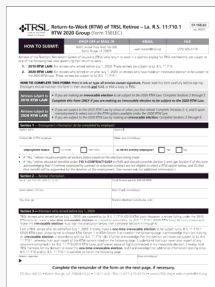
How to convert: 2010 → 2020

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



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How to convert: 2020 → 2010

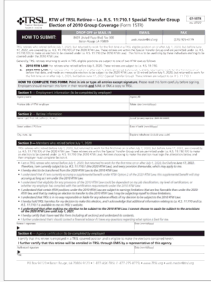
Eligible retirees who wish to make this election should

- 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



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Pros and cons of switching groups

Converting from 2010 to 2020 Group

Converting from 2020 to 2010 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

- 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

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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.

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Customized training available!

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

<p>Heather Landry Email: heather.landry@trsl.org Phone: 225-925-7093 (o) or 225-361-3482(c)</p>	<p>Sharon Lachney Email: sharon.lachney@trsl.org Phone: 225-925-4097 (o) or 225-361-1482 (c)</p>
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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

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THANK YOU!

We're here for you.

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