



ANNUAL EMPLOYER TRAINING

State Agencies

March 16, 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



Agenda



CONTENT

- [What is EMIS](#)
- [Getting started](#)
- [Navigating EMIS](#)
- [Members menu](#)
- [Member summary screen](#)
- [Account history](#)
- [Monthly salary](#)



CONTENTS

- [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

- [Employer access](#)
- [file submissions](#)
- [Helpful tips](#)
- [Frequently asked](#)



RELATED FORMS

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



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.

TRSL vs. LASERS: Comparison for state agencies

- TRSL assigns agency numbers
- Employer Contribution rate is same as K-12 employer contribution rate
- Service credit awarded on fiscal year basis
- Does not interface with LAGov
- LASERS' agency number generally assigned based on Division of Administration numbers
- Different rates for employer contributions based on membership type
- Service credit awarded on calendar year basis
- Interfaces with LAGov

TRSL liaisons

Each agency is assigned an Accountant and Retirement Benefits Analyst liaisons

Other Employer Services Staff

DEPARTMENT DIRECTOR	Ed Branagan	(225) 925-4846
ACCOUNTANT MANAGER	Vacant	(225) 925-6462
RETIREMENT SUPERVISOR	Jeff George	(225) 925-1887
ORP VENDOR LIAISON	Paula Rhodes	(225) 925-7863
RETURN-TO-WORK SPECIALIST	Jessica Trosclair	(225) 925-3663
EMPLOYER TRAINING	Sharon Lachney	(225) 925-4097
EMPLOYER TRAINING	Heather Landry	(225) 925-7093

- Employer Services
 - TRSL Liaisons
 - Employer Training
 - Employer Surveys
- GASB
 - Contact
- Employer Reporting
 - EMIS Instructions
 - FTP/File Layouts
- Procedures Manual
- Contribution Rates
- IRS Limits
- Employer FAQs

TRSL Liaisons

To view the name and/or contact information for your agency's liaisons, use the search box below. You can search by the employer name, employer ID, or liaison's first or last name. You will see an accountant liaison and a retirement analyst liaison for each agency; please refer to the following list of liaisons' specialities:

- **Contact your Accountant Liaison:** For help with Contributions Exception Reports, Salary Rejections lists, contribution rates, ORP reports, enrollment eligibility, etc.
- **Contact your Retirement Analyst Liaison:** For help with questionable years, service credit certifications, sick leave certifications, actuarial cost corrections, etc.

Employer Procedures Manual (EPM)

Employers' guide for TRSL reporting, including 18 topic-specific indices

Employer Services

TRSL Liaisons

Employer Training

Employer Surveys

GASB

Contact

Employer Reporting

EMIS Instructions

FTP/File Layouts

Procedures Manual

Contribution Rates

IRS Limits

Employer FAQs

THE KEY Newsletter

Subscribe to eNews

Ask TRSL

Procedures Manual (by index number)

Index	Subject (Revised Date)	"Mastering the Manual" tips
Intro	Introduction (07/2017)	Series preview
0.0	Employer/Membership Information Site (EMIS) (12/2019)	New to EMIS?
1.0	Authorized Contacts & Employer Directory Contacts (01/2022)	Authorized contacts
2.0	TRSL Membership (3/2022)	New hires to enroll?
3.0	Beneficiary Designation (11/2022)	Please don't sign/witness blank beneficiary forms
4.0	Contribution Reporting & Corrections (01/2022)	Annual contribution limits
5.0	Online Member Access & Statements (12/2022)	Member Access through EMIS
6.0	Service Credit Certifications/Corrections (09/2022)	Reminders regarding service credit
7.0	Refunds of Employee Contributions (09/2021)	Understanding the 90-day waiting period for refunds

Employer/Member Information System (EMIS)

TRSL's employer database

Employers can

- Certify/correct employee data
- Upload required files/reports*
- View various reports

*OSUP reports monthly salary/contributions & sick leave usage for most state agencies (DOA agencies) with TRSL-covered employees

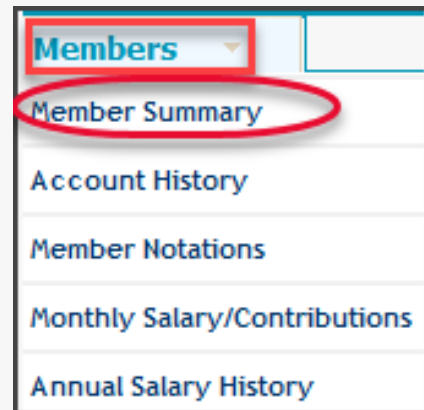
Updates	Submit Files	Logot
Agency Certification (Form 11B)		
Annual Leave Update		
Contribution Correction		
Enrollments		
Full-Time Only Corrections		
Furlough Certification and Update		
Home Address Update		
ORP Salary Entry (up to 100 employees only)		
Prior Year Salary Corrections		
Questionable Year Certification		
Retiree Voluntary/Insurance Deduction		
Salary Contribution Entry (up to 100 employees only)		
Sick Leave Days Paid Update		
Sick Leave Add and/or Update		
Terminations		

Submit Files	Logot
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	

Member Summary

Member's personal information

- Historical record of TRSL-covered employment with dates
- Place to determine if member can elect to retain membership
 - Must have 5.00 years of service credit for eligibility



Member Summary

SSN: [REDACTED] Address Date: 05/31/2019
 Name: [REDACTED] Address: [REDACTED]
 Gender: Female
 Birth Date: [REDACTED] Age: [REDACTED]
 e-mail: [REDACTED]

Status Information

Sys	Seq	Status	Code	Date	DROP Record
4		ACTIVE	(A)	02/29/2016	

TRSL Regular Plan Information

Date of Service Accrual: 02/29/2016 Average Comp: \$0.00
 Switch-Over Date:
 Social Security Eligibility Date:
 2015 Retirement Plan

Service Credit for Benefit Computation		Member Contributions	
Regular Service	4.33	Tax-Sheltered Regular Savings	19,209.13
		Regular Salary Report as of 11/2020	1,985.01
Estimate as of 06/30/2020	4.33	Total Contributions	21,194.14

Service credit for eligibility as of 06/30/2020: 4.33

Employment History

Empr ID	Emp Ind	Employer Name	RTW Type	Employment Dates
[REDACTED]	P	[REDACTED]		02/29/2016 to 99/99/9999

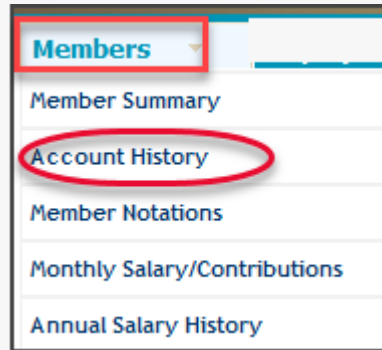
Beneficiaries

Name	SSN	Gender	Birth Date	Relation	Type
[REDACTED]	[REDACTED]	Male	[REDACTED]	OTHER	

Account History

Location to view member's service credit by fiscal year

- Way to identify any questionable years left to certify when reviewing a member's account



Account History											
											<i>Process ID Legend</i>
System: 4		SSN: [REDACTED]		Status: ACTIVE (A)							
Name: [REDACTED]				Status Date: 02/29/2016							
Eff Date	Seq	Emp Ind	Source	Contribution Amount	Type	Cert Ind	Service Credit for Benefit Computation Amount	Service Type	Actual Earnings	Full Time Earnings	Service Credit for Eligibility
06/30/2016	001	Primary	[REDACTED]	1,458.31	TSREG	**	0.33	REGULAR	18,228.88	54,477.02	0.33
ONLINE SAL CORR-1st Year of Employment											
06/19/2017	By: [REDACTED]			1,307.44	TSREG		0.33	JE	16,343.11	16,762.17	0.33
QUESTIONABLE YEAR											
06/30/2017	002	Primary	[REDACTED]	4,207.26	TSREG	**	1.00	REGULAR	52,591.32	52,591.32	1.00
06/30/2018	003	Primary	[REDACTED]	4,415.14	TSREG	**	1.00	REGULAR	55,189.46	55,189.46	1.00
06/30/2019	004	Primary	[REDACTED]	4,501.76	TSREG	**	1.00	REGULAR	56,271.95	56,271.95	1.00
06/30/2020	005	Primary	[REDACTED]	4,626.66	TSREG	**	1.00	REGULAR	57,831.98	57,831.98	1.00
				Contributions		Service Credit		Eligibility			
Regular Sheltered				19,209.13	Regular Service		4.33				
Total Contributions:				19,209.13	Estimated service credit for benefit computation:		4.33	Estimated service credit for eligibility:		4.33	

Monthly Salary/Contributions

Displays member's current fiscal year salary and contributions reported

- Can be used to determine when *Agency Certification* can be completed
- Active members (EXP):
 - “3”: Earnings expected
 - “4”: Earnings may be reported
 - “0”: No earnings can be reported

Members
Member Summary
Account History
Member Notations
Monthly Salary/Contributions
Annual Salary History

Monthly Salary/Contributions					
System: 4 SSN:		Name			
Fiscal Year: Current Fiscal Year		% Year Employed: 100.00%			
Primary Employer:					
Month	Actual Earnings	Fulltime Earnings	Contributions	Exp	Rec
Jul	7,240.80	7,240.80	579.26	3	3
Aug	4,904.00	4,904.00	392.32	3	3
Sep	4,904.01	4,904.01	392.32	3	3
Oct	4,904.00	4,904.00	392.32	3	3
Nov	4,904.00	4,904.00	392.32	3	3
Dec	7,356.02	7,356.02	588.48	3	3
Jan				3	0
Feb				3	0
Mar				3	0
Apr				3	0
May				3	0
Jun				3	0
Total	34,212.83	34,212.83	2,737.02		

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 chose ORP during employment at a Louisiana public institution of higher education; opted out of TRSL’s Regular Plan (System 4), must remain in ORP

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)

A screenshot of a 'Query Record' form. The form is dark blue with white text and input fields. It contains the following sections: 'System' with a value of '4'; 'Age' with 'From 18' and 'To 99'; 'Service Credit' with 'From 0.00' and 'To 50.00'; 'Employer IDs' with 'From' and 'To' fields; 'And/Or' with three empty input boxes; and 'Sort Selection' with a dropdown menu set to 'Service,SSN' and a text input field containing 'SSN'. The 'Service,SSN' dropdown and the 'SSN' text input are highlighted with a red rectangular box.

Ending DROP Participation Report

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

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



A screenshot of the TRSL (Teachers' Retirement System of Louisiana) web application. The page title is 'Ending DROP Participation Report'. The header includes the TRSL logo and navigation links: Home, Members, Employers, Reports, Updates, and Logout. A welcome message reads 'Welcome, Heather! Employer: TRSL'. On the left, there is a 'Query Record' form with input fields for 'Employer ID', 'Month', and 'Year', and 'Select' and 'Clear' buttons. The main content area contains a description of the 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 on fiscal year selected.

- Report will also list employees who are currently in DROP and working after DROP.



Query Record

Projected Fiscal Year
2023 ▼

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

Employer Contacts

TRSL uses this screen to know who to contact regarding accounting and retirement issues

- The *Update Permissions* section shows who can access EMIS and perform update functions



Employer Contacts

Phone: [REDACTED]
Fax: [REDACTED]
Status: Active
Employer Type: State Agency
Charter School: No
Revised: 10/23/2020

Web Address: [REDACTED]

Code	Title	Name	Phone	Ext	E-Mail
AH	SECRETARY	[REDACTED]	[REDACTED]		[REDACTED]
AD	UNDERSECRETARY	[REDACTED]	[REDACTED]		[REDACTED]
DF	ACCOUNTANT ADMINISTRATOR 5	[REDACTED]	[REDACTED]		[REDACTED]
DP	IT UNDER DIV OF ADMINISTRATION	[REDACTED]	[REDACTED]		[REDACTED]
PC	HUMAN RESOURCES MANAGER B	[REDACTED]	[REDACTED]		[REDACTED]
PH	HUMAN RESOURCES DIRECTOR	[REDACTED]	[REDACTED]		[REDACTED]
AS	HR SPECIALIST	[REDACTED]	[REDACTED]		[REDACTED]
AS	PAYROLL & BENEFITS MANAGER	[REDACTED]	[REDACTED]		[REDACTED]

Description of Contact Codes

AH Agency Head	AD Agency Head Designee	AS Authorized Signer	BM Business Manager
CR Contribution Reporting	DF Director of Finance	DP Data Processing	FS Director of Food Service
OC ORP Contact	PC Personnel Contact	PH Personnel Head	PR Payroll Contact
PS President of School Board	RC Retirement Contact		

* Authorized to sign retirement forms

Update Permissions

Authorized User	<i>Description of Update Codes</i>											
	INQ	ADR	ENR	TRM	CCR	PYC	SLU	INS	SAL	ORP	AGC	FSM
[REDACTED]	X											
[REDACTED]	X	X		X	X	X	X		X		X	X
J [REDACTED]	X			X	X	X	X		X		X	
[REDACTED]	X											
[REDACTED]	X											
[REDACTED]	X											

Form 1: Authorized Contacts

Grants access rights to designated employer personnel

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

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

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

Form 1: Authorized Contacts (cont'd)

Section 2 (Authorized signer):

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

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

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

EMIS access rights

Inquiry (INQ)	Offers view-only access
Sick/Annual Leave Update/Corrections (SLU)	<ul style="list-style-type: none">• Sick Leave – Use to update employees’ 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)


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 <small>(ONLY ONE per category)</small>	Position	Phone number <small>(include area code)</small>	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.

Employer Contacts

t SCHOOL Phone:
 LA 71 Fax:
 Status: Active
 Employer Type:
 Charter School: No
 Revised: 10/07/2020

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

Description of Contact Codes

AH Agency Head	AD Agency Head Designee	AS Authorized Signer	BM Business Manager
CR Contribution Reporting	DF Director of Finance	DP Data Processing	FS Director of Food Service
OC ORP Contact	PC Personnel Contact	PH Personnel Head	PR Payroll Contact
PS President of School Board	RC Retirement Contact		

* Authorized to sign retirement forms

Update Permissions

Description of Update Codes

INQ Inquiry	ADR Address Change	ENR Enrollment	TRM Termination
CCR Contribution Correction	PYC PY Salary Correction	SLU Sick Leave Update	INS Insurance Deductions
SAL Salary Entry	ORP ORP Entry	AGC Agency Certification	FSM File Submission

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
U	X	X	X	X	X	X	X				X	X
T	X	X	X	X	X	X	X			X	X	X

Tip: Review Employer Contacts screen twice a year



CONTENTS

- [Eligibility for TRSL membership](#)
- [Plan types](#)
- [Membership eligibility](#)
- [Ineligible employees](#)
- [Special conditions](#)
- [Part-time, seasonal, or temporary employees](#)
- [Visas](#)
- [No Social Security number](#)

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 Excluded Employer Criteria – Louisiana Administrative Code Title

Index 2.0: TRSL Membership

Employer's reference guide on TRSL membership eligibility and enrollments process

- [Reporting Not Enrolled report](#)
- [Frequently asked questions](#)

REQUIRED FORMS

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

4. 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.

Enrollments process

Documents to include in hiring packet

- 1. *Election to Retain Membership (Form 2R)***
 - Submit original to TRSL
- 2. *Forfeiture of Retirement Benefits/Attestation of Understanding (Form 2FRB)***
 - Do not submit to TRSL. TRSL will request if needed.
- 3. *Statement Concerning Your Employment in a Job Not Covered by Social Security (Form 2SS)***
 - Submit a copy of the form to TRSL; employer retains the original
- 4. *Beneficiary Designation for Non-Retired Members (Form 3)***
 - Submit original to TRSL timely
 - Employee/member responsibility to submit form


Form 2R: Election to Retain Membership

LSA R.S. 11:723

When a Louisiana state agency hires an employee, the new hire is normally eligible for LASERS membership. If that employee has at least 5 years of TRSL eligibility credit, he may elect to retain TRSL membership, instead of joining LASERS.

Not applicable to employees covered by Parochial Employees' Retirement System of Louisiana (PERS) or Louisiana Clerks of Courts Retirement & Relief Fund.

- Election to Retain Membership (Form 2R) must be completed within 60 days of new employment.
- Must submit original Form 2R with original signatures to TRSL.

 Election to Retain Membership (Form 2R)		00-2R rev. 03/22
HOW TO SUBMIT:	DROP OFF or MAIL 8401 United Plaza Blvd, Ste 300 Baton Rouge LA 70809	Submit ORIGINAL form ONLY. No copies, faxes, or scans accepted.
Section 1 — Member information (to be completed by applicant)		
Name: Last, first, MI, suffix (jr., II, etc.)		Social Security number (Attach copy of card)
Street address / PO box	City, state, zip	Date of birth (mm/dd/yyyy)
Daytime telephone (include area code)	Alternate telephone (include area code)	Email address
Louisiana law allows any person, who is a member of TRSL with at least five years of TRSL service credit and who becomes employed in other public employment covered by another statewide retirement system, to remain a member of TRSL in lieu of membership in the other statewide retirement system by filing a notice, in writing, with TRSL within 60 days after the effective date of employment. (This provision of law is not applicable to employees covered by the Parochial Employees' Retirement System of Louisiana or the Louisiana Clerks of Court Retirement and Relief Fund.)		
I understand that by signing this form, I have elected to remain a member of TRSL. I also understand that this election is irrevocable.		
Applicant's signature (DO NOT PRINT OR TYPE)		Date signed (mm/dd/yyyy)
Section 2 — Employer information (to be completed by employer)		
Name of employer		Telephone number (include area code)
Street address / PO box		City, state, zip
Title of position		TRSL agency number (####)
Name of statewide retirement system position would normally fall under		
Employment status: <input type="checkbox"/> Full time <input type="checkbox"/> Part time <input type="checkbox"/> Unclassified (if applicable) Full-time equals _____ hours per day.		Date of employment (mm/dd/yyyy)
Annual full-time earnings \$ _____ This employee will work _____ hours per week.		
Applicant is being enrolled in: <input type="checkbox"/> Regular Plan <input type="checkbox"/> Plan B	Basis of employment: <input type="checkbox"/> 9 months <input type="checkbox"/> 10 months <input type="checkbox"/> 11 months <input type="checkbox"/> 12 months	
Check the appropriate box for each statement below:		
<input type="checkbox"/> YES <input type="checkbox"/> NO		The applicant's first employment (making him/her eligible for membership in a Louisiana public retirement system) began on or after January 1, 2013.
<input type="checkbox"/> YES <input type="checkbox"/> NO		The applicant was employed in a position eligible for membership in a Louisiana public retirement system prior to January 1, 2013, but he/she terminated service prior to January 1, 2013. Through re-employment on or after January 1, 2013, the applicant is again eligible for membership in a Louisiana public retirement system.
<input type="checkbox"/> YES <input type="checkbox"/> NO		The applicant assumed an elective office on or after January 1, 2013, and by virtue of that service or previous public service, he/she is eligible for membership in a Louisiana public retirement system.
** If the answer to any question in Section 2 is YES, you must complete Section 3 (Forfeiture of benefits) below. **		
Section 3 — Forfeiture of benefits / Employee attestation (to be completed by employer) - Check the appropriate box below.		
<input type="checkbox"/> YES, employee has signed Form 2FRB		I hereby certify that this employee has received and executed TRSL's Forfeiture of Retirement Benefits - Attestation of Understanding (Form 2FRB), and that this form will be permanently maintained in the personnel records of this employer.
<input type="checkbox"/> NO, employee has not yet signed Form 2FRB		State law requires that this employee receive and execute TRSL's Forfeiture of Retirement Benefits - Attestation of Understanding (Form 2FRB). La. R.S.-11:293 (The enrollment of this employee cannot be completed until Form 2FRB is properly executed in compliance with state law.)
Signature of employer's authorized representative (DO NOT PRINT OR TYPE)		Date signed (mm/dd/yyyy)
Name of authorized representative (Print or type)		Title
PO Box 94123 • Baton Rouge, LA 70804-9123 • 1-877-ASK-TRSL (1-877-275-8775) • www.TRSL.org • web.master@trsl.org		

Form 2R errors

Contact your TRSL Retirement Benefits Analyst Liaison for assistance with any errors discovered after submitting Form 2R

ERROR EXAMPLES:

- *Incorrect date of employment (hire date)*
- *Enrollment to be deleted if employee was not eligible to participate in TRSL (part-time, seasonal, or temporary positions), etc.*

TRSL Liaisons

To view the name and/or contact information for your agency's liaisons, use the search box below. You can search by the employer name, employer ID, or liaison's first or last name. You will see an accountant liaison and a retirement analyst liaison for each agency; please refer to the following list of liaisons' specialities:

- **Contact your Accountant Liaison:** For help with Contributions Exception Reports, Salary Rejections lists, contribution rates, ORP reports, enrollment eligibility, etc.
- **Contact your Retirement Analyst Liaison:** For help with questionable years, service credit certifications, sick leave certifications, actuarial cost corrections, etc.

Other Employer Services Staff

DEPARTMENT DIRECTOR	Ed Branagan	(225) 925-4846
ACCOUNTANT MANAGER	Vacant	(225) 925-6462
RETIREMENT SUPERVISOR	Jeff George	(225) 925-1887
ORP VENDOR LIAISON	Paula Rhodes	(225) 925-7863
RETURN-TO-WORK SPECIALIST	Jessica Troclair	(225) 925-3663
EMPLOYER TRAINING	Sharon Lachney	(225) 925-4097
EMPLOYER TRAINING	Heather Landry	(225) 925-7093

Membership Eligibility - SPECIAL CONDITIONS

Part-time, seasonal, or temporary employment

Retaining TRSL membership for part-time, seasonal, or temporary employees is not allowed unless the employee meets the below criteria:

Ten (10) year rule

Ten or more years of TRSL eligibility service credit

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

Definitions:

- **Part-time:** Employees who work 20 hours or **less** are considered part-time and are not eligible to retain membership unless they have 10 or more years of TRSL eligibility service credit. Employees who work **more** than 20 hours per week can retain membership.
- **Seasonal:** An employee who normally 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

Form 2FRB: Forfeiture of Retirement Benefits – Attestation of Understanding

The Form 2FRB will require agency to verify if the employee has completed and signed the Form 2FRB

- **YES:** enrollment is processed
- **NO:** enrollment is *not* processed

All new hires are required to complete Form 2FRB

- Keep original signed form in employees' personnel records

TRSL Forfeiture of Benefits — Attestation of Understanding (Form 2FRB) 00-2FRB rev. 02/21

All individuals employed on or after January 1, 2013, are required to read and sign this attestation form. **This form will be permanently maintained in the employee's personnel record with their employer.**

La. R.S. 11:293 provides for the forfeiture of retirement benefits by a public employee or elected official (hired or beginning service on or after January 1, 2013) convicted of a "public corruption crime." This law defines "public corruption crime" as a state or federal felony committed on or after January 1, 2013, in which the sentencing judge finds that the public servant acted willfully and in the course and scope of his official capacity and that any of the following apply:

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

The complete statutory text of La. R.S. 11:293, setting forth the provisions of law governing forfeiture of benefits, is contained in Section 3 of this form. You are required to read its contents.

Section 1 — Member information

Name: Last, first, MI, suffix (Jr., II, etc.) Social Security number (##-##-####)

Section 2 — Attestation (see full statute in Section 3)

I, _____, have read this form, *Forfeiture of Retirement Benefits — Attestation of Understanding*, including the full statute contained in Section 3, and understand its contents.

Applicant's signature (DO NOT PRINT OR TYPE) Date signed (mm/dd/yyyy)

**** Full statute on reverse ****

Public retirement system and who is subject to the provisions of this Section. The secretary shall compile such information and transmit it to the appropriate public retirement system.

(2) The secretary of state, upon being notified by a United States attorney of a federal public corruption crime, whether or not such conviction qualifies as a conviction as defined by this Section, shall promptly transmit to each public retirement system information pertaining to such conviction.

G. The provisions of this Section shall apply only to benefits earned on or after January 1, 2013.

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Form 2SS: Statement Concerning Employment in a Job Not Covered by Social Security

Most TRSL members do not pay into Social Security and are subject to the following:

- Government Pension Offset (GPO)
- Windfall Elimination Provision (WEP)

All new hires are required to complete and sign the Form 2SS

- Forward a copy of the completed form to TRSL; the employer retains the original

Employee's Acknowledgment That Employment Is NOT Covered By Social Security (Form 2SS)

00-2SS
rev. 02/21

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

Employee name: Last, first, MI, suffix (jr, III, etc.)	Employee Social Security number (###-##-####)
Employer name	TRSL agency number (###)

When you retire or become disabled, you may receive a TRSL retirement benefit (TRSL pension) based on earnings from this job. However, your earnings from this job are not covered under Social Security. That means if you do receive a TRSL pension and you are also entitled to a benefit from Social Security based on either your own work or the work of your spouse or former spouse, receipt of your TRSL pension may cause the amount of the Social Security benefit you receive to be reduced. Your Medicare benefits, however, will not be affected. Under the Social Security law, there are two ways your Social Security benefit amount may be reduced.

- Windfall Elimination Provision (WEP)** - The WEP is a modified benefit formula usually used to reduce your own Social Security benefit if you receive a TRSL pension. The WEP is used to calculate the reduction for a retirement or disability benefit you earned from Social Security. However, your Social Security benefit cannot be completely eliminated. The WEP becomes effective when you reach age 62 or acquire a disability.
EXAMPLE: If you are age 62 in 2020, the maximum monthly reduction in your Social Security benefit as a result of this provision is \$480. This amount is updated annually. For additional information, please refer to the Social Security publication, "Windfall Elimination Provision."
- Government Pension Offset (GPO)** - Normally, when your spouse retires on Social Security, you are eligible for 50% of their benefit if you are at least age 62. However, if you are eligible for a TRSL pension, the GPO may apply. The GPO is used to calculate the reduction for a spouse's or widow(er)'s benefit. The GPO formula reduces your Social Security spouse's or widow(er)'s benefit by two-thirds of your TRSL benefit. In some cases this offset could entirely eliminate your spousal Social Security benefit.
EXAMPLE: If you receive a monthly TRSL pension of \$1,500 based on earnings that are not covered under Social Security, two-thirds of that amount (\$1,000) is used to offset your Social Security spouse or widow(er) benefit. If you are eligible for a \$1,500 widow(er) benefit, under GPO you will instead receive \$500 per month from Social Security; \$1,500 - \$1,000 = \$500. Even if your pension is high enough to totally offset your spouse or widow(er) Social Security benefit, you are still eligible for Medicare at age 65. For additional information, please refer to the Social Security publication, "Government Pension Offset."

More information: Social Security publications and additional information, including information about exceptions to each provision, are available at www.socialsecurity.gov. You can also call toll free 1-800-772-1213, or, for the deaf or hard of hearing, call the TTY number 1-800-325-0778, or contact your local Social Security office.

I certify that I have received TRSL Form 2SS (Form SSA-1945) that contains information about the possible effects of the Windfall Elimination Provision (WEP) and the Government Pension Offset (GPO) on my potential future Social Security benefits.

Signature of employee (DO NOT PRINT OR TYPE)	Date signed (mm/dd/yyyy)
--	--------------------------

ABOUT THIS FORM: The Social Security Protection Act of 2004 requires state and local government employers to provide a statement to employees hired January 1, 2005, or later in a job not covered under Social Security. The statement explains how a pension from that job could affect future Social Security benefits to which they may become entitled.

TRSL Form 2SS (Form SSA-1945), **Statement Concerning Your Employment in a Job Not Covered By Social Security**, is the document that employers with TRSL-covered employees should use to meet the requirements of the law. The form explains the potential effects of two provisions in the Social Security law for workers who also receive a pension based on their work in a job not covered by Social Security. The Windfall Elimination Provision (WEP) can affect the amount of a worker's Social Security retirement or disability benefit. The Government Pension Offset (GPO) can affect any possible Social Security benefit entitlement as a spouse or an ex-spouse.

Employers must take the following actions: 1) Give the statement to the employee before the start of employment; 2) Obtain the employee's signature on the form; and 3) Submit a copy of the signed form to TRSL. Copies of TRSL Form 2SS (Form SSA-1945), *Employee's Acknowledgment That Employment Is Not Covered By Social Security*, are available online at www.TRSL.org.

A similar form is also available from the Social Security Administration (Form SSA-1945). Copies of the SSA-1945 are available online at the Social Security website at www.socialsecurity.gov/form1945/SSA-1945.pdf and information about the form is available at www.socialsecurity.gov/form1945.


Please use TRSL Form 2SS for all TRSL-covered employees. For additional information, refer to Index 2.0 of the Employer Procedures Manual.

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Form 3: Beneficiary Designation for Non-Retired Members

Employee's responsibility to complete the form with original signatures and submit to TRSL

- TRSL only recognizes the Form 3 on file at time of a non-retiree's death
- Forms submitted after a member's death are not accepted



Beneficiary Designation for Non-Retired Members
 (Form 3)

01-3
rev. 12/00

HOW TO SUBMIT:

DROP OFF or MAIL
8401 United Plaza Blvd, Ste 200
 Baton Rouge LA 70809

Submit ORIGINAL form ONLY.
No copies, faxes, or scans accepted.

Print in ink or type all entries except signatures. Incomplete or altered forms will be returned. The following beneficiary designation(s) will replace all previous choices. Designations of beneficiaries become effective when received in the TRSL office. Forms received by TRSL after the date of the member's death shall be null and void. This form is not to be used for retired members or members who have participated in DRDF. Answers who have returned to work should complete Form 2C (Beneficiary Designation for Active Return-to-Work Employee Contributions).

Section 1 - Member Information

Name (Last, first, MI, suffix (e. g., Jr.))	Social Security number (999-99-9999)	Check box if multiple beneficiary forms submitted. <input type="checkbox"/>
Street/PO box	Zip code (include area code)	
City, state, zip	E-mail address	

Section 2 - Beneficiary designation

Please include ALL beneficiaries that you wish to designate. If percentages are not provided, any amounts payable will be divided equally among all beneficiaries. Primary and contingent beneficiaries must separately total 100%. The number of primary or contingent beneficiaries that you can name is not limited. (If necessary, attach an additional Form 3 and check the box in Section 1 for multiple beneficiary forms submitted.) "Contingent" beneficiaries are eligible for payment only if all primary beneficiaries die before the member does. A trust is not an acceptable designation; only human beings or succession can be named.

PRIMARY beneficiary's name <small>Last, first, MI</small>		Social Security number (999-99-9999)	Sex	Birth date <small>month/year</small>	Relation	Percentage <small>must total 100%</small>
1.			<input type="checkbox"/> M <input type="checkbox"/> F			___ %
2.			<input type="checkbox"/> M <input type="checkbox"/> F			___ %
3.			<input type="checkbox"/> M <input type="checkbox"/> F			___ %
4.			<input type="checkbox"/> M <input type="checkbox"/> F			___ %
CONTINGENT beneficiary's name <small>Last, first, MI</small>		Social Security number (999-99-9999)	Sex	Birth date <small>month/year</small>	Relation	Percentage <small>must total 100%</small>
1.			<input type="checkbox"/> M <input type="checkbox"/> F			___ %
2.			<input type="checkbox"/> M <input type="checkbox"/> F			___ %
3.			<input type="checkbox"/> M <input type="checkbox"/> F			___ %

Section 3 - Member signature

I hereby request that my beneficiary(ies) be designated as above. I understand that the beneficiary(ies) designated on this form will receive my contributions to the retirement system, unless I have qualifying survivors (spouse, children) entitled to a monthly survivor's benefit.

I hereby authorize TRSL to make payment to the beneficiary(ies) whom I have designated and agree, on behalf of myself and heirs and assigns, that payment and acceptance of any such refund to my designated beneficiary(ies), if any, or my estate shall discharge all obligations of TRSL on account of any creditable service rendered prior to payment of the refund and shall constitute a release of all accrued rights of every kind and nature against TRSL. I hereby direct that, should I survive the aforementioned beneficiary(ies), the amount that would otherwise have been payable to the beneficiary(ies) shall be paid to my estate or to such other beneficiary(ies) as I shall designate with TRSL in accordance with the rules and regulations prescribed by the Board of Trustees.

Before these undersigned witnesses, I have signed my name this _____ day of _____, 20____.

Member signature (DO NOT PRINT OR TYPE) _____

Section 4 - Witness signatures (Must be witnessed by persons other than beneficiaries.)

Signature of witness (DO NOT PRINT OR TYPE)	Print name of witness
Signature of witness (DO NOT PRINT OR TYPE)	Print name of witness

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CONTENTS

[Key features of the ORP](#)[ORP contributions](#)[ORP carriers](#)[Eligibility](#)[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.

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

[Employees on sabbatical](#)[Important reminders](#)[What is transferred to the](#)[ORP carrier?](#)[Correcting salary files](#)[Tips to ensure proper](#)[reporting](#)[Recovering overpayments](#)[Carrier changes \(Form 16\)](#)[Re-employing an ORP](#)[participant](#)[Terminations](#)[Rollover requests](#)[Frequently asked questions](#)

The employee contributes 8.0% 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



ORP
Optional Retirement Plan

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.

ORP eligibility for NON-higher education employees

If the ORP participant is employed in a TRSL-covered position, he/she must remain in ORP, regardless of the number of years (**This holds true even if the position is not in higher education or the TRSL eligible position the employee is filling is part-time, seasonal, or temporary**)

If the ORP participant is employed in a position covered by another Louisiana public retirement system, see below:

- If member has ***fewer than five years***: You will enroll him/her in the new retirement system
- If member has ***five or more years***: He/she can opt to retain ORP membership under TRSL by completing a Form 2R within 60-days of new employment

ORP members are 100% vested from the date of enrollment and make an irrevocable election to participate in ORP.

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

ORP enrollment

Application for Optional Retirement Plan or Change of Carrier (Form 16)

- Employee completes Sections 1-3
- Employer completes Section 4 and submits **original** Form 16 to TRSL for processing

Section 2 — Carrier designation

<input type="checkbox"/> New enrollment <input type="checkbox"/> Change of ORP carrier <input type="checkbox"/> Existing ORP participant	<p>Name of ORP carrier</p> <input type="checkbox"/> VOYA Financial (formerly <input type="checkbox"/> Teachers Insurance and <input type="checkbox"/> Corebridge Financial (for
--	---

TRSL Application for Optional Retirement Plan
Teachers' Retirement System of Louisiana
or Change of Carrier (Form 16)

00-16

rev. 10/22

APPLICANT: Submit this form to your Human Resources office to complete the enrollment process with TRSL.

Submit ORIGINAL form ONLY.
No copies, faxes, or scans accepted.

Print in ink or type all entries except signatures. Incomplete forms will be returned. This is a multipurpose form to be used by individuals joining the Optional Retirement Plan (ORP) or by ORP participants changing carriers. The reverse side of this form contains important information about the ORP. **Please submit this form to your Human Resources office to complete the enrollment process with TRSL.**

Section 1 — Applicant information

Name: Last, first, MI, suffix (Jr., III, etc.)		Date of birth (mm/dd/yyyy)	Social Security number (###-##-####)
Street address / PO box		City, state, zip	
Daytime telephone (include area code)		Email address	
Sex	<input type="checkbox"/> Male <input type="checkbox"/> Female	U.S. citizen?	<input type="checkbox"/> YES <input type="checkbox"/> NO
Type of visa:			

To be completed only by current members of the Teachers' Retirement System of Louisiana: CHOOSE ONE
 I elect to transfer my accumulated TRSL contributions to the ORP carrier I have designated below.
 I elect NOT to transfer my accumulated TRSL contributions to the ORP carrier I have designated below.

Section 2 — Carrier designation

<input type="checkbox"/> New enrollment <input type="checkbox"/> Change of ORP carrier <input type="checkbox"/> Existing ORP participant	<p>Name of ORP carrier</p> <input type="checkbox"/> VOYA Financial (formerly ING Life Insurance and Annuity Company) <input type="checkbox"/> Teachers Insurance and Annuity Association - TIAA (formerly TIAA-CREF) <input type="checkbox"/> Corebridge Financial (formerly VALIC / AIG)	<p>ORP carrier code</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="padding: 2px;">01 VOYA</td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="padding: 2px;">02 TIAA</td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="padding: 2px;">03 Corebridge</td> </tr> </table>		01 VOYA		02 TIAA		03 Corebridge
	01 VOYA							
	02 TIAA							
	03 Corebridge							

Section 3 — Applicant's signature

I hereby make irrevocable application for the Optional Retirement Plan (ORP) in accordance with LSA-R.S. 11:921-931. I understand that future employee contributions, less any administrative fee adopted in accordance with law, and the employer transfer amount will be forwarded to the ORP carrier designated above. I have read the back of this form. I understand that (1) I can never again become a contributing member of the TRSL Regular Plan (defined benefit plan); (2) the benefits payable under the ORP are not the obligation of the State of Louisiana or TRSL, but are solely the liability and responsibility of the designated ORP carrier; (3) I hereby expressly waive my rights set forth in Louisiana Constitution Article X Sec. 29 (A) and (B), which are printed on the back of this form; and (4) no lump-sum payout of the entire account can be made from the ORP carrier directly to me during my lifetime.

Applicant's signature (DO NOT TYPE OR PRINT)	Date signed (mm/dd/yyyy)

Section 4 — Agency certification (must be completed by employer prior to submission to TRSL)

Agency name	TRSL agency number (####)

Effective date of ORP election: _____ <small>(mm/dd/yyyy)</small> <small>(date of employment for new employees)</small>	Effective date for change of carrier: _____ <small>(mm/dd/yyyy)</small> <small>(or when this form is received by TRSL, whichever is later). Contributions withheld for this period and thereafter will be transferred to the carrier designated in Section 2 above.</small>
---	---

I certify that this employee is eligible to participate in the ORP according to LSA-R.S. 11:925 and that he or she has signed a contract with the carrier designated above.

Signature of authorized representative of agency (DO NOT TYPE OR PRINT)	Date signed (mm/dd/yyyy)
Name of authorized representative	Title

Employer: Please drop off or mail this form to TRSL at 8401 United Plaza Blvd, Ste 300, Baton Rouge LA 70809
See reverse side for important information
 PO Box 94123 • Baton Rouge, LA 70804-9123 • 1-877-ASK-TRSL (1-877-275-8775) • www.TRSL.org • web.master@trsl.org

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Current ORP carriers



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



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



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

ORP contributions rates

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.

- The transfer amount 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 your agency for a termination date
- TRSL will provide the confirmed termination date to the former employee's ORP carrier to initiate the rollover



CONTENTS

- [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 correcting reported contributions for current and prior years

- [Payments to TRSL](#)
- [Salary/contribution errors](#)
- [Salary rejections](#)
- [Contrib exception report](#)
- [Enrolled Not Reported Reporting Not Enrolled](#)
- [Salary/contribution corrections](#)
- [Contributions corrections](#)
- [Prior year salary corrections](#)
- [Rollover earnings](#)
- [Sheltered/unsheltered contributions](#)
- [Terminations](#)
- [Frequently asked questions](#)

Member contribution rates

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

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

Office of State Uniform Payroll (OSUP)

The Office of State Uniform Payroll (OSUP) submits salary and contributions information (monthly files) for most state agencies

If your agency is not OSUP-based, you may have the option to enter salary information directly into EMIS or submit a monthly file

Salary Contribution File Submission

This process allows you to submit Salary contributions for immediate posting to TRSL. It is your responsibility to ensure that calculated transmittal totals match your agency totals. If totals do not match, corrections should be made prior to posting. Once totals are verified, Click "Post Contributions" button to post Salary contributions. A message will be displayed to let you know the posting status.

Agency 0097				
Transmittal Summary				
System	Total Actual Earnings	Total Full Time Earnings	Total Sheltered Contributions	Total Unsheltered Contributions
4	0.00	0.00	0.00	0.00

Select Reporting Month and 4 digit Year

Month	▼	Year	
-------	---	------	--

Manual Salary Contribution Entry


	SSN	Actual Earnings	Contributions	Full Time Earnings	Cont Type
Add Row					

Cancel

Monthly contribution payments by OSUP

For most state agencies, the Office of State Uniform Payroll (OSUP) submits monthly employee and employer contribution payments corresponding to the monthly salary/contributions report and the *Payment Distribution Voucher* (Form 4D) to TRSL.

- *Payment Distribution Voucher* (Form 4D) is required with all payments.



TRSL
Teachers' Retirement
System of Louisiana

Payment Distribution Voucher
(Form 4D) — FOR EMPLOYER USE ONLY

rev. 05/21

HOW TO SUBMIT:

EMAIL
Form4D@trsl.org

Employer name: Employer ID: (####)

Total remitted: (Amount will auto-calculate from total contributions in blocks below.)
\$ 0.00

REGULAR PLAN		
Apply to Mo/Yr (MM/YY)	Type	Contributions
Current Year		
1.	S - Member	\$
2.	U - Member	\$
3.	-- Employer	\$
4.	I - Employer	\$
Prior Year		
	S - Member	\$
	U - Member	\$
	-- Employer	\$
	I - Employer	\$
TOTAL		\$0.00

OPTIONAL RETIREMENT PLAN (ORP)		
Apply to Mo/Yr (MM/YY)	Type	Contributions
Current Year		
1.	S - Member	\$
2.	U - Member	\$
3.	-- Employer	\$
4.	I - Employer	\$
TOTAL		\$ 0.00

Additional invoices/actuarial costs

Corrections made to current year and prior year actual earnings may result in additional contributions due

- May result in miscellaneous invoices or actuarial costs to the state agency

Any correction made by a state agency outside of the monthly salary/contributions remittance is the responsibility of the state agency

- Individual state agency will be responsible for submission of payment and the *Payment Distribution Voucher* (Form 4D) to TRSL for these additional costs.

Form 4D should accompany payment and can be submitted by several methods:

- Mail to TRSL's address
- Fax to 225-922-4258
- Email to Form4D@trsl.org

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 Benefits Analyst Liaison for assistance.

Tax sheltered	Tax unsheltered
<ul style="list-style-type: none">• Active members only• 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• Employer contributions

Contribution rates

Contributions are calculated based on member's gross earnable compensation

Member (employee) portion: 8.0%

Employer portion (subject to change each fiscal year):

- **Normal cost**: Amount needed to fund benefits accrued in the fiscal year
- **Administrative expense rate**: Non-investment administrative expenses of TRSL (funded directly beginning in FY 2019)
- **Shared UAL**: Unfunded accrued liability payment

LASERS vs. TRSL contribution rates

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

Fiscal year	LASERS/TRSL sub-plans	Employee contribution rate	Employer rate (ER)			
			Normal cost	Admin expense rate	Shared UAL	Total ER
LASERS 2023-24	Rank & file employees (prior to 7/1/2006)	7.5%	2.5000%	0.89%	37.92%	41.3%
	Rank & file employees (on or after 7/1/2006)	8.0%				
TRSL 2023-24	K-12 Regular Plan*	8.0%	3.5748%	0.37%	20.16%	24.1%
	Lunch Plan A	9.1%				
	Lunch Plan B	5.0%				
	Higher Ed Regular Plan	8.0%				

*Includes university laboratory schools

Full-time earnings

Definition (for monthly salary reporting):

- Compensation the employee would have been paid had she/he worked full-time in a TRSL-eligible position *for the entire month*
-

Must be equal to or greater than actual earnings

- Can never be less than actual earnings
- **Do Not** reduce because the employee is docked or on leave without pay (LWOP)

For part-time employees eligible to contribute to TRSL, the amount should reflect the compensation that the member would have earned if he worked full-time for the entire month

Example: For a two-pay period month – report Full-time Earnings amount equal to two 80-hour bi-weekly paychecks

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



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

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:				
Fiscal Year: 2023						
Month		Earnings	Sheltered	Unsheltered	Full-Time	Employer
JUL Report	<i>Transmittal</i>	27,573.51	2,205.87	0.00	27,573.51	6,838.23
	<i>Rejections</i>	0.00	0.00	0.00	0.00	
	<i>CCRs</i>	0.00	0.00	0.00	0.00	
	<i>Posted</i>	27,573.51	2,205.87	0.00	27,573.51	
AUG Report	<i>Transmittal</i>	18,708.91	1,496.70	0.00	18,708.91	4,639.81
	<i>Rejections</i>	0.00	0.00	0.00	0.00	
	<i>CCRs</i>	0.00	0.00	0.00	0.00	
	<i>Posted</i>	18,708.91	1,496.70	0.00	18,708.91	
SEP Report	<i>Transmittal</i>	18,711.91	1,496.94	0.00	18,711.91	4,640.55
	<i>Rejections</i>	0.00	0.00	0.00	0.00	
	<i>CCRs</i>	0.00	0.00	0.00	0.00	
	<i>Posted</i>	18,711.91	1,496.94	0.00	18,711.91	
OCT Report	<i>Transmittal</i>	18,715.92	1,497.26	0.00	18,715.92	4,641.55
	<i>Rejections</i>	0.00	0.00	0.00	0.00	
	<i>CCRs</i>	0.00	0.00	0.00	0.00	
	<i>Posted</i>	18,715.92	1,497.26	0.00	18,715.92	
NOV Error	<i>Transmittal</i>	18,698.90	1,495.90	0.00	18,698.90	4,637.33
	<i>Rejections</i>	0.00	0.00	0.00	0.00	
	<i>CCRs</i>	0.00	0.00	0.00	0.00	
	<i>Posted</i>	18,698.90	1,495.90	0.00	18,698.90	
TOTAL Report	<i>Transmittal</i>	102,409.15	8,192.67	0.00	102,409.15	25,397.47
	<i>Rejections</i>	0.00	0.00	0.00	0.00	
	<i>CCRs</i>	0.00	0.00	0.00	0.00	
	<i>Posted</i>	102,409.15	8,192.67	0.00	102,409.15	

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”

The screenshot shows the 'Employer Contribution Charges' screen for TRSL - REGULAR, Fiscal Year 2023. The 'Query Record' section is highlighted with a red circle. Below it, the 'Report Type' is set to 'Complete Report' and the 'Sort Selection' is set to 'Social Security Number'. The 'Generate Report' button is also highlighted. The table below shows contribution charges for July, August, and September.

Month		Earnings	Sheltered	Unsheltered	Full
JUL Report	<i>Transmittal</i>	890,128.05	68,642.00	787.70	90
	<i>Rejections</i>	0.00	0.00	0.00	
	<i>CCRs</i>	0.00	689.56	0.00	
	<i>Posted</i>	890,128.05	69,331.56	787.70	90
AUG Report	<i>Transmittal</i>	1,434,542.32	111,706.88	1,632.78	1,4
	<i>Rejections</i>	0.00	0.00	0.00	
	<i>CCRs</i>	-7,253.00	-520.24	0.00	
	<i>Posted</i>	1,427,289.32	111,186.64	1,632.78	1,4
SEP Error	<i>Transmittal</i>	3,154,694.60	244,596.95	3,887.68	3,2
	<i>Rejections</i>	0.00	0.00	0.00	
	<i>CCRs</i>	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		Teachers' Retirement System of Louisiana - Regular Plan					Page 1 of 1		
Time: 2:54:37PM		Contribution Exception Report					By: Sharonl		
Sorted By: Social Security Number							Exceptions Found: 1		
Filtered By: No Filter									
Employer:									
Start Date	Term Date	Status	Status Date	Reporting Period	Contrib Type	Actual Earnings	Contribs	Full-Time Earnings	Exception Message
09/13/2021		ACTIVE	09/13/2021	10/2022					Enrolled not reported.
				11/2022					Enrolled not reported.
				12/2022					Enrolled not reported.

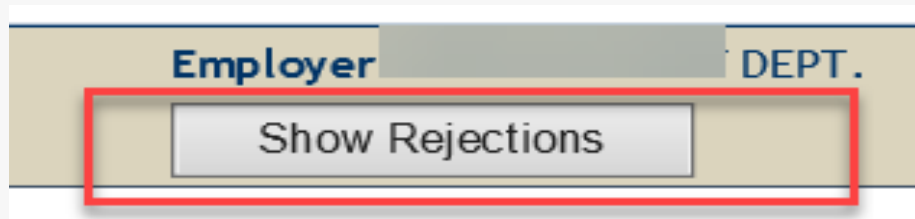
Tip: Exception records will delete from report upon each online correction/update

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 Contribution Charges

Month		Earnings	Sheltered	Unsheltered	Full-Time	Employer
TRSL - REGULAR Fiscal Year: 2023						
						Employer: <input type="button" value="Show Rejections"/>
JUL	Report	Transmittal	436,756.59	36,967.58	0.00	436,756.59
		Rejections	-25,338.00	0.00	0.00	-25,338.00
		CCRs	-13,946.60	-1,115.70	0.00	-13,946.60
		Posted	448,147.99	35,851.88	0.00	448,147.99
111,140.70						
AUG	Error	Transmittal	296,215.61	23,697.21	0.00	296,215.61
		Rejections	0.00	0.00	0.00	0.00
		CCRs	0.00	0.00	0.00	0.00
		Posted	296,215.61	23,697.21	0.00	296,215.61
73,461.47						
SEP	Error	Transmittal	286,849.72	22,896.91	0.00	287,142.20
		Rejections	0.00	0.00	0.00	0.00
		CCRs	0.00	0.00	0.00	0.00
		Posted	286,849.72	22,896.91	0.00	287,142.20
71,138.73						

Salary Rejections

Month/Year	SSN	Actual Earnings	Sheltered Contributions	Unsheltered Contributions	FullTime Earnings	Error Message
07/2022		-25,338.00	0.00	0.00	-25,338.00	TRANSACTION ALREADY RECEIVED
	TOTAL:	-25,338.00	0.00	0.00	-25,338.00	

Salary rejections

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

Month/Year	SSN	Actual Earnings	Sheltered Contributions	Unsheltered Contributions	FullTime Earnings	Error Message
07/2022		-25,338.00	0.00	0.00	-25,338.00	TRANSACTION ALREADY RECEIVED
	<i>TOTAL:</i>	<i>-25,338.00</i>	<i>0.00</i>	<i>0.00</i>	<i>-25,338.00</i>	

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

Clearing exceptions & rejections

Online updates in EMIS

- Enrollments – *Contact assigned Accountant Liaison*
- Terminations
- Contribution Correction (current fiscal year only)
- Prior Year Salary Correction (previous fiscal year)

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



(Online) Contribution Corrections

Corrects salary reporting in the current fiscal year

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

Contribution Correction					
System: 4 SSN: Name:		Employer: Fiscal Year: <input type="text" value="Current Fiscal Year"/> 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

(Online) Prior Year Salary Corrections

Use to correct prior year actual earnings, contributions, and full-time earnings

- Must enter annual actual earnings and full-time earnings for a prior (closed) fiscal year
- Must use *Reason* drop-down box and/or *Comment* field for both Salary Correction Comment and Salary Correction Full-Time Comment

Prior Year Salary Corrections

SSN: <input type="text"/>		Employer ID: <input type="text"/>	
Name: <input type="text"/>		Fiscal Year: 2015	
System: 4			

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	16,861.02	1,398.88	16,861.02	.48	

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 <input type="text"/>	Full-Time Earnings <input type="text"/>	Delete Posting <input type="checkbox"/>
<input type="checkbox"/> 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:

Terminations

Enter a termination date for employee who:

- Resigns **or**
- Is approved for TRSL disability retirement

Terminations

SSN: _____ Employer: _____
Name: _____

Procedures for using Terminations:

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

	System	Employment Date	Termination
Edit	4	12/17/2001	

Update within 30 days of the member's last day of work (or last day of official leave)

- Termination dates do not have to be the same for TRSL and insurance coverage
- Use MM/DD/YYYY format

Reminder: Do Not enroll and term with the same date

CONTENTS
[Related terms & definitions](#)
[What is service credit](#)
[Service credit formula](#)
[Impact of service credit](#)
[Identifying records that require service credit certification](#)
[What is a questionable year \(QY\)?](#)

The information presented in this index describes the following:

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

Related terms and definitions

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

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

Index 6.0: Service Credit Certifications/ Corrections

Provides instructions for identifying and correcting records requiring service credit certification

[Credit Discrepancy Letter](#)
[Update of Unreasonable Service Credit](#)
 in [Index 2.0](#) (any employee who normally has 20 hours or less who normally works less than one-half of the classroom hours designated as full-time by the institution per semester or quarter).

[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: Employee works 5 hours per day; normal full-time is 8 hours per day;

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

Retrieving Questionable Years Report

Reports	Updates	Logo
Active/Active DROP Member Service		
Agencies Without Charges		
Annual Leave		
Checklist Status		
Contribution Exception		
Employer Payments		
Employer Delinquent Contributions		
Employer Statements		
Enrolled Not Reported		
Ending DROP Participation		
Furloughed Employees Certification		
Insurance/Voluntary Deduction		
Members Eligible to Retire		
ORP Statements		
Questionable Years		
Questionable Year Statistics for All Fiscal Years		
Reporting Not Enrolled		
Sick Leave		
Sick Leave Errors		

Query Record
Employer ID []
Report Selection
<input type="radio"/> retirement actions pending
<input type="radio"/> all outstanding questionable years
<input type="radio"/> fiscal years less than/equal to 3 years old
<input type="radio"/> fiscal years greater than 3 years old
<input type="radio"/> by fiscal year
Sort Selection
SSN
fiscal year
member status
reason code

Questionable Years Report

The Questionable Years Report generates a list of members who have questionable years requiring certification. There are five options for creating reports and four different ways to sort the report.

- Option 1: Retirement Actions Pending - This report will list questionable years for which TRSL has requested certification via a Questionable Years Letter. This report will primarily consist of members presently going through the retirement process or approaching retirement eligibility.
- Option 2: All Outstanding Questionable Years - This report will list all outstanding questionable years for your agency. A Retirement Actions Pending section will be listed at the front of the report.
- Option 3: Fiscal Years Less Than/Equal to 3 Years Old - This report will list all outstanding questionable years less than or equal to three years old from the current fiscal year. A Retirement Actions Pending section will be listed at the front of the report only for fiscal years less than or equal to 3 years old.
- Option 4: Fiscal Years Greater than 3 Years Old - This report will list all outstanding questionable years greater than three years old. A Retirement Actions Pending section will be listed at the front of the report only for fiscal years greater than 3 years old.
- Option 5: By Fiscal Year - This report will list all outstanding questionable years for a range of fiscal years or a single fiscal year of your choosing.

Questionable Years Report

New records added after the close of each fiscal year (approx. August 1)

- Certify/correct each record within three years to avoid actuarial charges to your agency

Date: 8/5/2021 Time: 12:55:47PM		Teachers' Retirement System of Louisiana Questionable Years					Page 1 of 2 By: Sharonl			
This report contains all outstanding questionable years sorted by reason code.										
Current Count 17 as of 08/05/2021 Original Count 417						Employer: 96% Complete				
Description of Reason										
1 Annual salary is more than 5% decrease from previous year										
2 1st year of employment for an employer / 1st year of employment after DROP										
3 Changed employer / Terminated during the fiscal year										
Please update/verify enrollment and/or termination date(s)										
4 Partial year of service credit not previously certified										
5 (P/T) Possible part-time employment (may receive additional eligibility credit)										
Note: Employers will be liable for service credit corrections after three years. Corrections resulting in an increase in the service credit will be an actuarial cost in accordance with Louisiana Revised Statute 11.888 C.										
Name	Sys	SSN	Fiscal Year	Status	Date of Employment	Date of Termination	Actual Earnings	Full-Time Earnings	Service Credit	Reason for Questioning Year
	4		2021	ACTIV-DROP	07/01/2020		108,869.63	108,869.63	1.00	2
	4		2021	ACTIVE	04/27/2015		60,744.41	61,612.84	0.99	4
	4		2021	ACTIVE	10/09/2017		57,308.99	62,311.48	0.92	4
	4		2021	ACTIVE	10/05/2015		30,586.11	32,089.39	0.95	4
	4		2021	ACTIVE	07/11/2016		31,842.10	32,089.35	0.99	4
	4		2021	ACTIVE	01/14/2019		25,603.79	30,425.74	0.84	1,4
	4		2021	ACTIVE	03/12/2018		51,267.48	63,690.76	0.80	1,4
	4		2021	ACTIVE	05/20/2015		22,379.27	62,325.89	0.36	1,4
	4		2021	ACTIV-DROP	06/10/2021		288.48	288.48	0.01	2,4
	4		2021	ACTIVE	01/14/2019	10/18/2020	21,666.22	21,666.22	0.27	3,4
	4		2021	ACTIVE	07/01/2019	04/02/2021	23,974.24	24,432.81	0.80	3,4
	4		2021	ACTIVE	02/26/2018	08/27/2020	12,958.09	12,958.09	0.07	3,4

How to certify questionable years

Three online processes:

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



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

Full-Time Only Corrections

Updates service credit

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

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

Full-Time Only Corrections

SSN: [REDACTED]		Employer: [REDACTED] BD				
Name: [REDACTED]		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:

- The information as reported to TRSL for the fiscal year is displayed above.
- 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.
- 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.
- 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.
- Select a reason for the correction.
- A comment can be added for additional information needed to clarify the correction. This is optional unless a reason is not chosen in which case the comment is required.
- Click the 'Submit' button to submit the correction.
- NOTE: The correction of an authorized signer's personal TRSL information must be completed 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 empoloyee + any add'l pay (Stipends, tax supplements, etc.)

COMMON ERRORS: Full-time earnings

- Not including extra earnings (overtime, lump sum payments, etc.) in full-time earnings
- Entering full-time earnings amount for a period of time less than a full fiscal year (Example: Only entering the full-time earnings amount for January – June if member was hired in January)
- Changing the full-time earnings by \$0.01 if the actual and full-time earnings are both correct but the service credit is incorrect
- Not prorating the full-time earnings when a member has multiple rates of pay or a change in pay during the fiscal year (contact your assigned retirement analyst liaison for assistance)

COMMON ERRORS: Part-time employment certification

- Selecting “Part-time Employee” for someone who worked full-time but only worked a portion of the year
- Selecting “Part-time Employee” but not including the percent effort in the comment field

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:	<div style="background-color: #0070C0; color: white; padding: 2px;">Full-Time not previously reported</div> 1st Year of Employment After DROP
Comment:	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 <div style="border: 1px solid red; padding: 2px;">Part-time Employee</div> Subsitute Earnings

COMMON ERRORS: Miscellaneous

- Not providing correct start or termination date in comment field if correct dates have not previously been reported
- Reporting rollover earnings via a Full-time Only Correction (Rollover earnings should be moved to the year in which they were earned/accrued via a Prior Year Salary Correction)

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:

Questionable Year Certification

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

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

Questionable Year Certification

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

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

Instructions for using Questionable Year Certification:

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

Reason:

Comment:

- | | |
|-----------------|---|
| Reason: | Previously reported information certified |
| Comment: | 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 07/01/2019; 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	07/01/2019		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:

Comment:

Use Reason drop-down field when possible

Certify

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:		Employer ID:		SC BD		
Name:		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 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	Salary Correction Full-Time
<p>Instructions for using Salary Comment:</p> <ol style="list-style-type: none">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. <p>Reason: <input type="text"/></p> <p>Comment: <input type="text"/></p>	<p>Instructions for using Full-Time Comment:</p> <ol style="list-style-type: none">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. <p>Reason: <input type="text"/></p> <p>Comment: <input type="text"/></p>

EXAMPLE: Prior Year Salary Correction

Prior Year Salary Corrections

SSN: [REDACTED]		Employer ID: [REDACTED] BD	
Name: [REDACTED] 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:

 Add Unsheltered:

Actual Earnings

Full-Time Earnings

Delete Posting

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:

EXAMPLE: Prior Year Salary Correction

- Must provide correct total Actual Earnings & Full-time Earnings earned for the specified fiscal year
- Move rollover earnings to correct fiscal year if employee worked less than entire year for 1st year or last year of employment.

Prior Year Salary Corrections

SSN: [REDACTED]		Employer ID: 5C BD	
Name: [REDACTED]		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 earnings for the year.
2. Click "Cancel" if you are not ready to submit.
3. Click "Edit" to return to the edit screen for editing. Enter the combined full-time earnings on the sheltered line.
4. If you are adding unsheltered earnings, leave the Sheltered actual earnings box empty.

Sheltered: **Actual Earnings** **Full-Time Earnings** *Delete Posting*

Add Unsheltered:

Agency entered correct Actual Earnings (fiscal year total)

Agency provided correct Full-time Earnings (amount if employee worked entire fiscal year as a full-time employee + any extra pays)

EXAMPLE: Prior Year Salary Correction

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

The image shows a web form for "Salary Correction" with two main sections: "Salary Correction Comment" and "Salary Correction Full-Time".

Salary Correction Comment Section:

- Instructions for using Salary Comment:**
 - Select a reason for the correction.
 - 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:** A dropdown menu with a downward arrow.
- Comment:** A text input field containing "Nov sales tax not reported".

Salary Correction Full-Time Section:

- Instructions for using Full-Time Comment:**
 - Required for Primary when the Full-Time is different.
 - Select a reason for the full-time change.
 - 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:** A dropdown menu with a downward arrow.
- Comment:** A text input field containing "Worked 9/21/2016-1/2/2017; 9 Mon EE x".

Annotations and Dropdown Menus:

- A pink box labeled "Use Comment field or Reason drop-down menu" has arrows pointing to the Reason dropdown in both sections.
- A grey "Submit" button is located between the two sections.
- Two dropdown menus are shown below the form:
 - Salary Correction Comment Reason Dropdown:**
 - 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 Reason Dropdown:**
 - 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

ROLLOVER EARNINGS

June earnings reported in July

Due to biweekly pay, some June earnings will be reported on the first paycheck(s) in July.

- These earnings are rollover earnings
- Earnings should be reported when earned, not when paid.

Agency should process an online Contribution Correction to remove the rollover earnings from the current fiscal year and submit a Prior Year Correction to add the rollover earnings into the prior fiscal year

OSUP payroll calendars

Year 2022 Pay Periods

Pay Period	From	To	Check Date	Insurance Month	FI Posting
1	12/27/2021	01/09/2022	01/14/2022	February	01/12/2022
2	01/10/2022	01/23/2022	01/28/2022		01/26/2022
3	01/24/2022	02/06/2022	02/11/2022	March	02/09/2022
4	02/07/2022	02/20/2022	02/25/2022		02/23/2022
5	02/21/2022	03/06/2022	03/11/2022	April	03/09/2022
6	03/07/2022	03/20/2022	03/25/2022		03/23/2022
7	03/21/2022	04/03/2022	04/08/2022	May	04/06/2022
8	04/04/2022	04/17/2022	04/22/2022		04/20/2022
9	04/18/2022	05/01/2022	05/06/2022	June	05/04/2022
10	05/02/2022	05/15/2022	05/20/2022		05/18/2022
11	05/16/2022	05/29/2022	06/03/2022	July	06/01/2022
12	05/30/2022	06/12/2022	06/17/2022		06/15/2022
13	06/13/2022	06/26/2022	07/01/2022	August	07/01/2022
14	06/27/2022	07/10/2022	07/15/2022		
15	07/11/2022	07/24/2022	07/29/2022	Free	07/27/2022
16	07/25/2022	08/07/2022	08/12/2022	September	08/10/2022
17	08/08/2022	08/21/2022	08/26/2022		08/24/2022
18	08/22/2022	09/04/2022	09/09/2022	October	09/07/2022
19	09/05/2022	09/18/2022	09/23/2022		09/21/2022
20	09/19/2022	10/02/2022	10/07/2022	November	10/05/2022
21	10/03/2022	10/16/2022	10/21/2022		10/19/2022
22	10/17/2022	10/30/2022	11/04/2022	December	11/02/2022
23	10/31/2022	11/13/2022	11/18/2022		11/16/2022
24	11/14/2022	11/27/2022	12/02/2022	January	*11/30/2022
25	11/28/2022	12/11/2022	12/16/2022		12/14/2022
26	12/12/2022	12/25/2022	12/30/2022	Free	12/28/2022

* Indicates payroll posting completed in a different month from payday.
 ** Indicates payroll posting completed on Friday instead of the normal Wednesday.

Year 2023 Pay Periods

Pay Period	From	To	Check Date	Insurance Month	FI Posting
1	12/26/2022	01/08/2023	01/13/2023	February	01/11/2023
2	01/09/2023	01/22/2023	01/27/2023		01/25/2023
3	01/23/2023	02/05/2023	02/10/2023	March	02/08/2023
4	02/06/2023	02/19/2023	02/24/2023		02/22/2023
5	02/20/2023	03/05/2023	03/10/2023	April	03/08/2023
6	03/06/2023	03/19/2023	03/24/2023		03/22/2023
7	03/20/2023	04/02/2023	04/07/2023	May	04/05/2023
8	04/03/2023	04/16/2023	04/21/2023		04/19/2023
9	04/17/2023	04/30/2023	05/05/2023	June	05/03/2023
10	05/01/2023	05/14/2023	05/19/2023		05/17/2023
11	05/15/2023	05/28/2023	06/02/2023	July	*05/31/2023
12	05/29/2023	06/11/2023	06/16/2023		06/14/2023
13	06/12/2023	06/25/2023	06/30/2023	Free	06/28/2023
14	06/26/2023	07/09/2023	07/14/2023	August	07/14/2023
15	07/10/2023	07/23/2023	07/28/2023		07/26/2023
16	07/24/2023	08/06/2023	08/11/2023	September	08/09/2023
17	08/07/2023	08/20/2023	08/25/2023		08/23/2023
18	08/21/2023	09/03/2023	09/08/2023	October	09/06/2023
19	09/04/2023	09/17/2023	09/22/2023		09/20/2023
20	09/18/2023	10/01/2023	10/06/2023	November	10/04/2023
21	10/02/2023	10/15/2023	10/20/2023		10/18/2023
22	10/16/2023	10/29/2023	11/03/2023	December	11/01/2023
23	10/30/2023	11/12/2023	11/17/2023		11/15/2023
24	11/13/2023	11/26/2023	12/01/2023	January	*11/29/2023
25	11/27/2023	12/10/2023	12/15/2023		12/13/2023
26	12/11/2023	12/24/2023	12/29/2023	Free	12/27/2023

* Indicates payroll posting completed in a different month from payday.

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



TRSL
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

Empr #

August 16,

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:	Employer ID:
Name:	Fiscal Year: 2022
System: 4	

Instructions for using Prior Year Salary Corrections:

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

Add	Actual Earnings	Full-Time Earnings
<input type="checkbox"/> Sheltered:		
<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.

Add	Actual Earnings	Full-Time Earnings
<input checked="" type="checkbox"/> Sheltered:	1003.30	65216
<input type="checkbox"/> Unsheltered:		

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:

- Check "Add" on the Sheltered and/or Unsheltered line to add a manual posting for that contribution type.
- 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
<p><i>Instructions for using Salary Comment:</i></p> <ol style="list-style-type: none">Select a reason for the correction.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. <p>Reason: Earnings reported in July but earned in June ▾</p> <p>Comment: Rollover from July 2022</p>	<p><i>Instructions for using Full-Time Comment:</i></p> <ol style="list-style-type: none">Required for Primary when the Full-Time is different.Select a reason for the full-time change.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. <p>Reason: 1st Year of Employment ▾</p> <p>Comment: 12 mo</p>

Submit

Helpful tips for OSUP-covered state agencies:

Selecting Correct Online Update Program to Correct/Certify Questionable Year Records

Multiple reason codes:

Codes 2,3,4:

- Use Full-Time Only Corrections if employee was hired and terminated within the same fiscal year; Actual Earnings reported must be correct

Codes 2,4; 3,4; or 1,3,4:

- Use Prior Year Salary Corrections to move rollover earnings (earned in June, paid in July) to correct fiscal year for employee's first year or last year of employment.

Actual Earnings	Full-Time Earnings	Service Credit	Reason for Questioning Year
65,384.80	65,384.80	0.68	2,4
84,041.72	84,041.72	1.00	1
33,362.96	33,362.96	0.33	1,3,4
73,800.88	73,800.88	1.00	1
28,453.90	28,453.90	0.26	2,4
95,384.75	95,384.75	0.62	2,4
44,800.00	44,800.00	0.92	2,4
692.45	27,692.45	0.64	2,4
904.00	20,904.00	0.63	1,3,4
961.61	40,961.61	0.88	2,4
920.00	1,920.00	0.04	2,3,4

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

Helpful tips for OSUP-covered state agencies:

Selecting Correct Online Update Program to Correct/Certify QY Records (Cont.)

Single reason code:

Reason Codes 1, 2, or 3 only:

- Use Questionable Year Certification if no dockages/no leave without pay (LWOP), and full year of employment; Actual Earnings reported must be correct

Reason Codes 4 only:

- Use Questionable Year Certification only if employee had dockages/LWOP and the \$ amount of total dockages equals the difference between Actual Earnings and Full-time Earnings amounts reported; Actual Earnings must be correct.

Actual Earnings	Full-Time Earnings	Service Credit	Reason for Questioning Year
65,384.80	65,384.80	0.68	2,4
84,041.72	84,041.72	1.00	1
33,362.96	33,362.96	0.33	1,3,4
73,800.88	73,800.88	1.00	1
28,453.90	28,453.90	0.26	2,4
95,384.75	95,384.75	0.62	2,4
44,800.00	44,800.00	0.92	2,4
	27,692.45	0.64	2,4
	20,904.00	0.63	1,3,4
	40,961.61	0.88	2,4
	1,920.00	0.04	2,3,4

Questionable year reason codes	
1.	Annual earnings decreased more than 5% from previous year
2.	1 st 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

Actuarial Cost for Full-Time Only Corrections

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

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

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

Actuarial Cost/Charges for Full-Time Only Corrections

Example of actuarial cost invoice (notification)

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

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

Journal Entry 11- JE

Date: 10/17/2022
Journal Entry #:


Account Description	Debit	Credit
0 ADVANCE ACCOUNT 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:				



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

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

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 \(Form 11RTW\)](#)

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

When a TRSL member applies to retire/enter DROP

TRSL members have two ways to apply to retire:

- *Application for Service Retirement, ILSB, or DROP (Form 11), or*
- *Through Member Access*



TRSL Teachers' Retirement System of Louisiana **Application for Service Retirement, ILSB, or DROP (Form 11)** 06-11 rev. 12/22

HOW TO SUBMIT:	DROP OFF or MAIL IN	EMAIL	FAX	TRSL USE ONLY
	8401 United Plaza Blvd, Ste 300 Baton Rouge LA 70809	web.master@trsl.org	(225) 925-6366	Employer number: Approved by:

Section 1 - Retirement information (MUST BE COMPLETED)
 Check one:
 Service (06-11A) ILSB (06-11A5) DROP (06-11F) Date of retirement/DROP begin date (mm/dd/yyyy)

Section 2 - Member information (MUST BE COMPLETED)
 Name: Last, first, MI, suffix (jr., III, etc.) Your Social Security number (###-##-####)
 Street address / PO box An affidavit will be sent after we receive a copy of your card.
City, state, zip
 Home/cell telephone (include area code) Date of birth (mm/dd/yyyy) - Attach proof of birth date
 Email address
 Work telephone (include area code) Job title
 Name of employer Months of contract Spouse's Social Security number (###-##-####)
 An affidavit will be sent after we receive a copy of your card.
 Check one: (Please attach applicable documents, such as judgments of divorce, death certificate, etc.)
 Never married Married Divorced* Re-married Legally separated* Widowed*
 Current spouse's name: Last, first, MI, suffix (jr., III, etc.) Spouse's date of birth (mm/dd/yyyy) - Attach proof of birth date

Section 3 - Initial Lump-Sum Benefit (ILSB) - Complete ONLY if you are considering ILSB. Not applicable for DROP.
 I elect to receive a reduced retirement benefit based on the maximum lump sum.
 I elect to receive a reduced retirement benefit based on the following amount. \$.00

Section 4 - Annual COLA Option (ACO) - Complete ONLY if you are considering ACO.
 Yes, I wish to receive an estimate of **REDUCED** benefits based on the self-funded Annual COLA Option (ACO).

Section 5 - Beneficiary designation - At a later date, you will receive an affidavit of estimated benefits on which you will choose your retirement option.
 Name: Last, first, MI, suffix (jr., III, etc.) if no beneficiary desired, enter "No Beneficiary." DO NOT LEAVE BLANK. Beneficiary's Social Security number (###-##-####)
 Street address / PO box An affidavit will be sent after we receive a copy of card.
City, state, zip
 Date of birth (mm/dd/yyyy) - Attach proof of birth date
 If you want to designate a specific monthly benefit amount for your beneficiary to receive after your death, enter that amount here: Option 4 and 4A amount
 \$.00 Relationship

See reverse to complete and sign application. ➡

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

TRSL encourages members to:

- Coordinate their retirement date with their employer
- Speak with their employer for questions regarding insurance benefits
- Work with their employer when requesting payment for annual leave payout

This differs from LASERS, as LASERS members are instructed to contact their agency's Human Resources Office to obtain a retirement application

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)

TRSL
Teachers' Retirement System of Louisiana

June 2, 2021

06 - 99

MRS. [REDACTED] SCHOOL SYSTEM
PO BOX [REDACTED]
TON, LA 704 [REDACTED]

Service
1st Request

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

Dear Employer:

Additional information is needed to process Retirement. Form 11A. Please call [REDACTED] or log in to the TRSL website to update information.

- ❖ Sick leave information for 0:00

To report sick leave days used, click on the Update section on TRSL's web site.

Submit the following AFTER the employer:

- ❖ Agency Certification (Form 11B)

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

Sincerely,
Retirement Department
Teachers' Retirement System of Louisiana

TRSL
Teachers' Retirement System of Louisiana

July 6, 2021

06 - 99

MRS. [REDACTED] SCHOOL SYSTEM
PO BOX [REDACTED]
LA 7 [REDACTED]

2nd Request

Member: [REDACTED]
SSN: [REDACTED]
DROP Dates: [REDACTED] 1/2017 through [REDACTED] 3/2020
Date of Retirement: 05/22/2021

Dear Employer:

Additional information is needed to continue processing *Employment at End of DROP Participation/Employment* listed below after the member's last day of work. All items can be updated online after logging into TRSL's Employer/Membership Information Site.

- ❖ Submit the Agency Certification (Form 11B) leave, whichever is applicable. If the member complete the entire Form 11B.
- ❖ Report sick leave days paid.
- ❖ Report sick leave information for Fiscal Year 2020

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

Sincerely,
Retirement Department
Teachers' Retirement System of Louisiana

TRSL
Teachers' Retirement System of Louisiana

August 16, 2021

06 - 99

MRS. [REDACTED] PARISH SCHOOL SYSTEM
PO BOX [REDACTED]
LA 7 [REDACTED]

Final Request

Member: [REDACTED]
SSN: [REDACTED]
DROP Dates: [REDACTED] 1/2017 through [REDACTED] 3/2020
Date of Retirement: 05/22/2021

Dear Employer:

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

- ❖ Report sick leave information for Fiscal Year 2020

If this is not received within 15 days, the file will be processed as is. If information is received later that indicates TRSL overpaid the member, the employer may be charged the amount of overpayment in accordance with LA-R.S. 11:388.

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

Sincerely,
Retirement Department
Teachers' Retirement System of Louisiana

Agency Certification (Form 11B)

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

- Requested when a TRSL member retires or enters DROP



Available under Updates menu

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

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

Agency Certification (Form 11B)

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

Member Information

Member name _____ Social Security number _____

Employer _____

Current Year Information (July 1 - June 30) - Complete for all retirements, DROP and deaths

Date of termination - See Instructions _____

Full-time earnings the member would have earned working the full year at 100% effort plus any additional pay received. Refer to the Employer Procedures Manual, Index 4.1, for more information. Do not include rollover earnings in the full-time earnings. _____ Full-time earnings \$ _____

Rollover earnings earned in June (prior year), paid in July - amount of salary that is earned in June that would normally be paid in July. _____ Rollover earnings \$ _____

Percent of effort (if part-time) - percent of time part-time member works. For example, the member works 4 hours out of an 8-hour day, 5 days a week, the percent effort would be 50%. _____ Percent effort _____ %

Comment _____

Electronic Signature

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

Timeframe to certify

- Employer must wait for all final earnings & contributions to post to TRSL **before** completing *Agency Certification*
- Review TRSL's Monthly Salary/Contributions Screen
- Active members (EXP):
 - “3”: Earnings expected
 - “4”: Earnings may be reported
 - “0”: No earnings can be reported

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

Monthly Salary/Contributions					
System: 4 SSN: [REDACTED]		Name: [REDACTED]			
Fiscal Year: 2022		% Year Employed: 50.00%			
Primary Employer: [REDACTED]					
Month	Actual Earnings	Fulltime Earnings	Contributions	Exp	Rec
Jul	0.00	0.00	0.00	3	3
Aug	0.00	0.00	0.00	3	3
Sep	5,701.84	5,701.84	456.14	3	3
Oct	5,701.84	5,701.84	456.15	3	3
Nov	5,701.84	5,701.84	456.15	3	3
Dec	5,701.84	5,701.84	456.15	3	3
Jan	11,590.63	11,590.63	927.25	4	3
Feb				0	0
Mar				0	0
Apr				0	0
May				0	0
Jun				0	0
Total	34,397.99	34,397.99	2,751.84		

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)

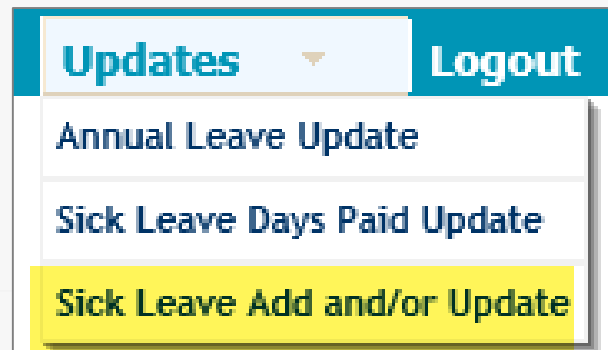
Sick leave days used

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

OSUP submits annual sick leave file

- May need to certify current fiscal year (if not closed) or other fiscal years where sick leave data was not reported



Sick Leave Add and/or Update

SSN: <input type="text"/>	System: 4
Name: <input type="text"/>	Employer: <input type="text"/>

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.

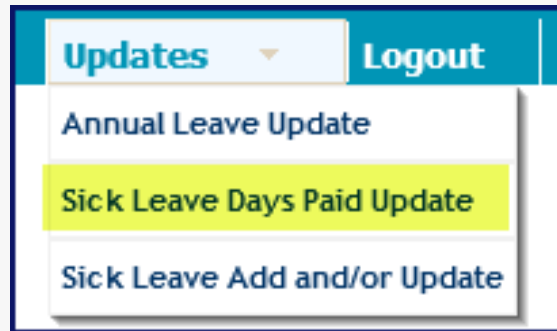
NOTE: The certification of an authorized signer's personal TRSL member account must be completed by another authorized signer at the agency.

	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
Edit	2006	09	12.50	0.00	0	Y			Delete
Edit	2007	09	6.00	0.00	0	Y			Delete
Edit	2008	09	22.00	0.00	0	Y			Delete
Edit	2009	09	11.00	0.00	0	Y			Delete
Edit	2010	09	5.50	0.00	0	Y			Delete

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



Sick Leave Days Paid Update

SSN: [redacted] Employer: [redacted] SC BD
Name: [redacted]

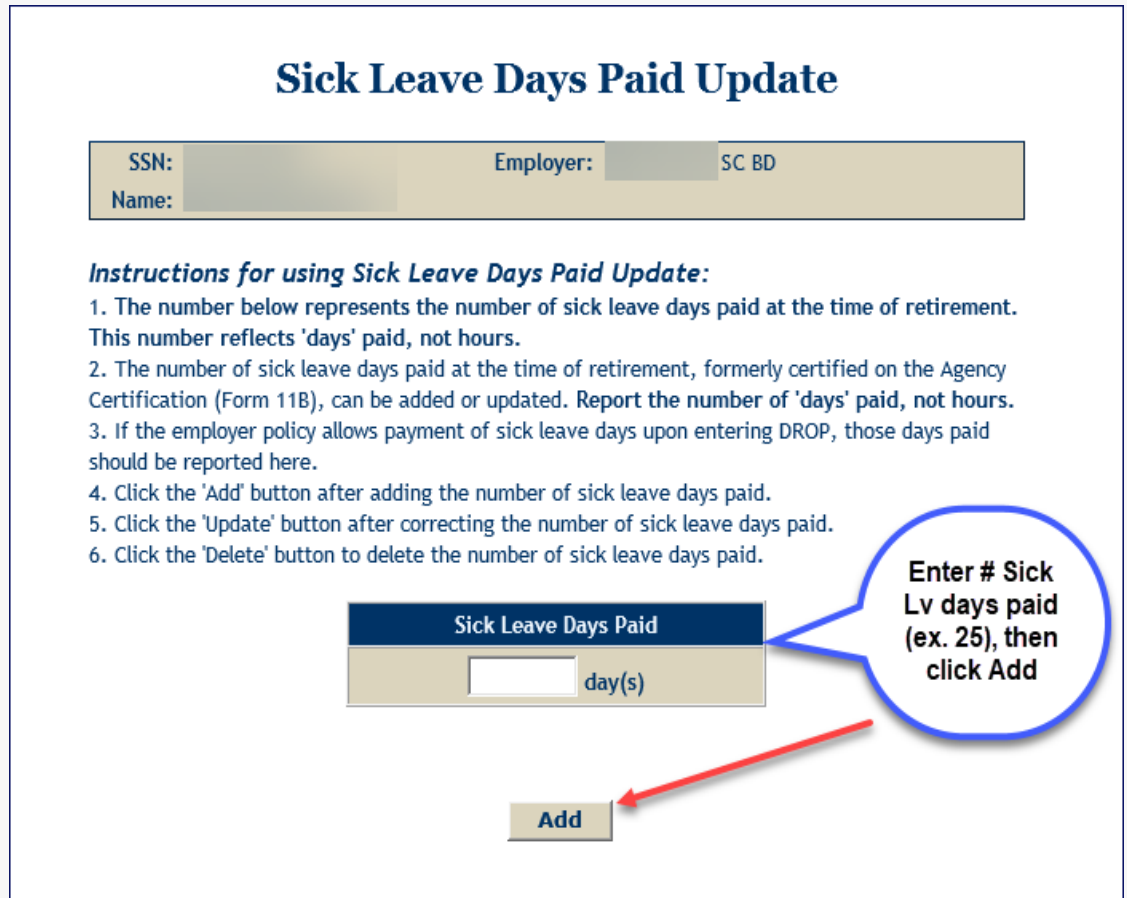
Instructions for using Sick Leave Days Paid Update:

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.

Sick Leave Days Paid
 day(s)

Add

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

A screenshot of the 'Sick Leave Days Paid Update' form. At the top, there is a header with the title 'Sick Leave Days Paid Update'. Below the header is a form with fields for 'SSN', 'Employer', 'SC BD', and 'Name', all of which are redacted. Below the form is a section titled 'Instructions for using Sick Leave Days Paid Update:' followed by six numbered steps. Below the instructions is a form with a header 'Sick Leave Days Paid' and a text input field followed by 'day(s)'. Below the input field is an 'Add' button. A blue callout bubble with a white border contains the text 'Enter # Sick Lv days paid (ex. 25), then click Add'. A red arrow points from the callout bubble to the 'Add' button.

EMIS sick/annual leave summary screen

Confirms leave data already updated by employer(s)

Example		Sick Leave								
SSN: [REDACTED]		Name: [REDACTED]								
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		[REDACTED]	03/30/2017				
2016	00	12	0.00		[REDACTED]	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	<i>days used 07/01/1990 and forward.</i>						

Sick Leave Days Paid			
Days Paid	Employer ID	Last Updated By	Transaction Date
25.00	[REDACTED]	[REDACTED]	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**

- WAE/temporary employment in which the member was eligible to retain TRSL membership but 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 Cancel	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"/>	
Add	1997		0.00	0.00	0			

Customized training available!

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

Heather Landry

Email: heather.landry@trsl.org

Phone: 225-925-7093 (o) or 225-361-3482(c)

Sharon Lachney

Email: sharon.lachney@trsl.org

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

Please complete online survey to help us improve future trainings!

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

Surveys

THANK YOU!



We're here for you.

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

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