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A TRSL member may have service credit in multiple retirement systems due to other Louisiana public employment. These members have several options to combine all service credit into their current retirement system, which include:

- Executing an [actuarial transfer](#) of service credit [[LSA R.S. 11:143](#)]
- Establishing a [reciprocal recognition](#) of service [[LSA R.S. 11:142](#)], or

This index provides employer information and instructions if a TRSL member initiates a transfer or reciprocal.

Employers will also find information for [administrative error transfers](#) [[LSA R.S. 11:143.1](#)], which can occur if agencies discover a TRSL-covered employee has been erroneously enrolled and contributing to an incorrect Louisiana public retirement system.

## Actuarial transfers

An actuarial transfer allows a member who has six months of service credit in TRSL to transfer service credit from another Louisiana public retirement system into his **current** retirement system, as per [LSA R.S. 11:143](#).

Member eligibility and documentation requirements for actuarial transfers are discussed in our member brochure, [Purchases & Transfers of Service Credit](#).

### **Transfer restrictions:**

- Service that is concurrent (dual employment) with TRSL service is not eligible for transfer.
- No more than one year of service shall be credited for any one calendar or fiscal year. If the transfer of service will result in more than one year of service credit for any one single fiscal year, the service credit in excess of one year will be reduced accordingly once transfer is completed.
- No service credit for unused sick and/or annual leave may be obtained for years transferred.

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## ***Employer procedures – actuarial transfers***

### **Active members (to transfer into TRSL)**

Actuarial transfers to TRSL are initiated by the member with the submission of an [Application for Transfer of Creditable Service](#) (Form 8A) once the employee has obtained at least six months of service credit in TRSL.

TRSL will require certain information from the employer in order to process the member's transfer application.

#### **1. Provide the member's full-time earnings for the current fiscal year by one of the following methods:**

- Complete Section 2 of the member's [Application for Transfer of Creditable Service](#) (Form 8A) or
  - Submit written verification on agency letterhead
- Either method requires completion by your agency's authorized signer.

#### **2. Certify all of the member's questionable years online through EMIS, TRSL's secure employer database.** (See Index 6.0 for information on certifying questionable years.)

### **Inactive members (to transfer out to current retirement system)**

Former TRSL members must contact the retirement system to which they are currently contributing or last contributed to file the necessary application.

If the former member has withdrawn contributions from TRSL, the member must complete an [Application for Purchase of Refunded Service to Transfer](#) (Form 8BT) in order to receive a cost of restoring service credit.

1. TRSL will send the former member an invoice to restore his service credit for the purposes of transferring to his current retirement system.
2. TRSL will also notify the applicable employer to **certify all of the member's questionable years, including any refunded years.**
  - If available, refunded years can be certified online through EMIS OR
  - Refunded years can be certified in writing.
3. TRSL will provide the cost of restoring refunded service credit for transfer of service only. The member's current retirement system will provide the cost to transfer service credit.

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## Reciprocal recognition of service credit

A reciprocal recognition of service allows members who have credit in more than one Louisiana public retirement system to combine their years of service credit for the purposes of determining eligibility for service retirement, disability retirement, or survivor benefits, as per [LSA R.S. 11:142](#).

Under a reciprocal recognition of service:

- no transfer of funds or service credit occurs and
- no more than one year of service can be credited for any one calendar or fiscal year

Each retirement system recognizes credit in the other system for purposes of determining retirement eligibility. The member must meet the retirement eligibility requirements of the retirement system with the **highest minimum requirements** in order to receive a retirement benefit from each system.

A TRSL member who establishes a reciprocal recognition of service credit between TRSL and another Louisiana public retirement system will need to submit a retirement application to each reciprocating system upon retirement or entering DROP. Each system will compute the retirement benefit using only the compensation and years of service actually earned and credited in that system and the member will receive a monthly benefit check from each system.

### ***Employer procedures – reciprocal recognitions of service credit***

#### **Active members**

Reciprocals are initiated by the member with the submission of an [Application for Reciprocal Recognition of Service](#) (Form 8) once the employee has obtained at least six months of service credit in TRSL.

In order to process the member's reciprocal recognition of service application, **TRSL will require the employer to certify all of the member's questionable years** online through EMIS, TRSL's secure employer database. (See [Index 6.0](#) for information on certifying questionable years.)

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### Inactive members

Former TRSL members must contact the retirement system to which they are currently contributing or last contributed to file the necessary application.

If the former member has withdrawn contributions from TRSL, the member must complete an [\*Application for Purchase of Refunded Service to Reciprocate\*](#) (Form 8BR).

1. TRSL will send the former member an invoice to restore his service credit for the purposes of establishing a reciprocal recognition of service credit between retirement systems.
2. TRSL will also notify the applicable employer to ***certify all of the member's questionable years***, including any refunded years.
  - If available, refunded years can be certified online through EMIS OR
  - Refunded years can be certified in writing.

### General notes:

- There is no transfer of funds or service credit with a reciprocal recognition.
- TRSL provides the cost to restore refunded service for reciprocal recognition only.
- The refunded cost must be restored for reciprocal recognition.
- An application for reciprocal recognition may be canceled at any time prior to retirement or DROP participation.
- A member cannot receive a retirement benefit from any system as long as contributions are being made to another retirement system.
- Not all retirement systems recognize DROP reciprocity. (Any questions regarding DROP participation eligibility for members with reciprocal credit should be directed to each retirement system.)

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### Administrative error transfers of service

An administrative error occurs when a reporting agency discovers an employee has been erroneously enrolled and contributing to an incorrect [Louisiana public retirement system](#).

Under an administrative error transfer, all employee and applicable employer contributions plus interest from the incorrect retirement system (referred to as the “transferring system”) are transferred into the correct system (i.e. “receiving system”) upon proper notification and documentation from the employer.

Most **administrative error transfers are discovered by the employer, and the employer notifies the incorrect retirement system**. If there are any additional costs that are incurred as a result of the transfer of service and contributions, the **employer must pay these costs** to the receiving retirement system.

#### ***Employer costs for administrative error transfers into TRSL***

Anytime an agency submits notification an employee has been erroneously enrolled in another Louisiana public retirement system and requests an administrative error transfer of service and contributions into TRSL, we must determine if the transfer request has been submitted within three years from the date of improper enrollment as per the provisions of [LSA R.S. 11:143.1](#).

#### ***Administrative Error Transfer Into TRSL: Date of error is three years old or less***

If the request falls within the three year window, TRSL will determine if the amount of employee and employer contributions plus interest compounded annually at the actuarial valuation rate of the transferring system is sufficient to cover the total employee and employer contributions that would have been paid to TRSL plus the annually compounded interest that would have accrued at TRSL’s actuarial valuation rate if the member would have been properly enrolled.

- If the total funds transferred from the other system does not cover the total sum of contributions and accrued interest that would have accumulated if the enrollment error had not occurred, **the employer will be charged for the difference**.
- If the transferring system’s total contributions plus interest for the applicable employee is more than what is required, TRSL will refund the employer the applicable employer contribution portion. The transferring system will refund the employee the applicable employee contribution portion.

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### **Administrative Error Transfer Into TRSL: *Date of Error is more than three years old***

If the administrative error (date of improper enrollment) occurred **more than three years ago**, the employer will be charged for an actuarial transfer of service in accordance with [LSA R.S. 11:143.1](#).

- The employer will pay any difference in the assets to be transferred and the actuarial cost to TRSL as a result of the transfer of all eligible service credit for the member. If the total employee and employer contributions plus applicable interest is more than what is required to be transferred under LSA R.S. 11:143.1, TRSL will refund the employer the applicable employer contribution portion. The transferring system will refund the employee the applicable employee contribution portion.

### ***Procedures for administrative error transfers into TRSL***

Employers should follow these procedures if an employee should have been enrolled in TRSL but was enrolled in error and contributing to another Louisiana public retirement system. All administrative error transfers will be processed in accordance with [LSA R.S. 11:143.1](#).

1. Send a letter to the transferring retirement system and cc: TRSL on your agency's letterhead and include:
  - Employee name and Social Security Number
  - Employee's job title
  - Employee's date of hire
  - Employee's date of termination (if applicable)
  - When the error occurred
  - [Retirement systems](#) involved
  - Explanation of how the employee is eligible for TRSL membership and why the employee cannot continue to be enrolled in the current retirement system
  - Signature of an authorized signer

**Allow two to four weeks for TRSL and the transferring retirement system to review your agency's request. Do not take further action until your agency receives notice that the administrative error transfer request has been approved by TRSL and the transferring retirement system.**



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2. Upon confirmation and approval of your agency's administrative error request:
  - a. Process a TRSL online enrollment for the applicable employee in the correct TRSL retirement plan (Regular or Plan B) with the correct date of TRSL enrollment.
  - b. Update your agency's payroll records to begin withholding TRSL employee sheltered contributions and ensure the employee is included on all future monthly salary/contribution reports to TRSL while employed in a TRSL-covered position.
3. TRSL will request from the transferring retirement system a Transcript of Service with all member and employer contributions made on behalf of the employee plus applicable interest for all fiscal years (prior and current) that fall under the administrative error time period.
4. If the administrative error (date of improper enrollment) occurred **more than three years ago**, the employer will be charged for an actuarial transfer in accordance with [LSA R.S. 11:143.1](#). The **employer** must submit the following to TRSL within 30 days:
  - a. A calculation fee of \$150 (subject to change) – to be paid by electronic funds transfer (EFT) or check made payable to Teachers' Retirement System of Louisiana.
  - b. Certification of employee's Full-time earnings (Current annual salary rate + any extra payments received) for the current fiscal year.
  - c. Certification of all questionable years (if any) for the applicable member. *Refer to Index 6.0 for information on how to certify questionable years.*
5. When the transfer into TRSL is complete, the member's Account History screen in EMIS will be updated to note the total amount of transferred service credit due to administrative error.

06/30/2013	015 Primary	0025 JEFFERSON SC BD	4,312.26	TRSL	**	1.00 REGULAR	\$1,415.15	\$1,415.15	1.00
11/21/2013	015	WBR ACCT ADJ	26,821.33	TRSL	**	0.00 TRANSFER	0.00	0.00	0.00
08/13/15 06/30/12 Fiscal Years ADMINISTRATIVE ERROR(1)(1) [F]									

*NOTE: These types of transfers can take several months to complete.*

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## ***Procedures for administrative error transfers out of TRSL***

Follow these employer procedures if an employee has been erroneously enrolled and contributing to TRSL, but should have been contributing to another Louisiana public retirement system:

1. Send a letter to TRSL and cc the receiving retirement system on your agency's letterhead and include:
  - Employee name and Social Security Number
  - Employee's job title
  - Employee's date of hire
  - Employee's date of termination if applicable
  - When the error occurred
  - Retirement systems involved
  - Explanation of how the employee is not eligible for TRSL membership and why the employee should be enrolled in the other retirement system
  - Signature of an authorized signer

**Allow two to four weeks for TRSL and the receiving retirement system to review your agency's request. Do not take further action until your agency receives notice that the administrative error transfer request has been approved by TRSL and the receiving retirement system.**

2. Upon confirmation and approval of your agency's administrative error request:
  - a. Update your agency's payroll records to stop withholding TRSL employee contributions.

*NOTE: Do not process any prior or current year corrections to remove salary and contributions that were reported to TRSL in error.*

3. If the total employee and employer contributions plus applicable interest is more than what is required to be transferred under LSA R.S. 11:143.1, the receiving retirement system will refund the employer the applicable employer contribution portion. TRSL will refund the employee the applicable employee contribution portion.
4. When the transfer out of TRSL is complete, the member's Account History screen in EMIS will be updated to note the total amount of transferred service credit due to administrative error.



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## Employer checklist

### Actuarial transfers

- ☐ Certify the member's full-time earnings for the current fiscal year (if employee is currently active with TRSL) -- complete Section 2 of the employee's transfer application, Form 8A, if provided.
- ☐ Certify all of the member's questionable years

### Reciprocals

- ☐ Certify all of the member's questionable years

### Administrative errors - transfer in

- ☐ Submit letter to TRSL and the transferring retirement system explaining the enrollment error and **wait for approval from both retirement systems.**
- ☐ Ensure payroll deduction codes are corrected to withhold and report TRSL contributions for the employee's future TRSL-covered earnings.
- ☐ If error occurred more than three (3) years ago:
  - Remit actuarial calculation fee payable to TRSL
  - Certify the member's full-time earnings for the current fiscal year
  - Certify all of the member's questionable years (if applicable)
- ☐ Remit any additional amounts due if a deficiency exists after the transferring retirement system transfers employee and employer contributions plus interest at the transferring system's actuarial valuation rate

### Administrative errors - transfer out

- ☐ Submit letter to the receiving system and TRSL explaining the enrollment error, and **wait for approval from both retirement systems.**
- ☐ Ensure payroll deduction codes are updated to stop withholding TRSL contributions for the applicable employee

**NOTE: Do not process any prior or current year corrections to remove salary and contributions that were reported to TRSL in error.**

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*Teachers' Retirement System of Louisiana*

*Louisiana State Employees' Retirement System*

*Louisiana School Employees' Retirement System*

*Louisiana State Police Retirement System*

### Statewide Retirement Systems

*Louisiana Assessors' Retirement Fund*

*Municipal Police Employees' Retirement System*

*Louisiana Clerks of Court Retirement and Relief Fund*

*Parochial Employees' Retirement System of Louisiana*

*District Attorneys' Retirement System*

*Registrars of Voters Employees' Retirement System*

*Firefighters' Retirement System of Louisiana*

*Sheriffs' Pension and Relief Fund*

*Municipal Employees' Retirement System of Louisiana*

### Local Retirement Systems

*City of Alexandria Employees' Retirement System*

*City of New Orleans Employees' Retirement System*

*City of Baton Rouge–Parish of East Baton Rouge Employees' Retirement System*

*New Orleans Firefighters' Pension & Relief Fund*

*Harbor Police Retirement System*

*Sewerage and Water Board of New Orleans*

*Employees' Retirement System of Jefferson Parish*

*City of Shreveport Employees' Retirement System*

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## Frequently asked questions

### 1. How can an employee increase their TRSL service credit?

*A TRSL member can purchase certain types of service credit, which increases their retirement benefit and allows them to retire sooner. They can also transfer service credit into TRSL from another Louisiana public retirement system.*

### 2. What is the difference between a transfer and a reciprocal?

*A transfer is where funds and service credit from other systems are transferred into one system. The retirement benefit will come from the member's current system using the final average compensation of the current system. A non-refundable actuarial fee is required.*

*With a reciprocal there is no transfer of funds or service credit. Each system recognizes service credit in the other system for eligibility only. A member will receive a retirement benefit from each reciprocating system, based upon the member's service credit and final average compensation in each system. There is no cost to establish a reciprocal recognition.*

### 3. Can an employee transfer service credit after entering DROP or retiring?

*No. All purchases and transfers of service credit must be completed before entering DROP or retiring.*

### 4. Can an employee change their mind about a reciprocal and apply for a transfer of service credit instead?

*Yes, as long as the reciprocal cancellation and actuarial transfer are completed prior to entering DROP or service retirement.*