

CONTENTS

- [Enrollments](#)
- [Monthly salary reporting](#)
- [Terminations](#)
- [\(RET\) Annual salary file](#)
- [RTW reference materials](#)

RESOURCES

- [Step-by-Step: Declaring a Critical Shortage](#)
- [Retiree RTW Critical Shortage Certification \(Form 15CS\)](#)
- [RTW of TRSL Retiree \(Form 15ELEC\)](#)
- [RTW of TRSL Retiree - Special Transfer Group \(Form 15TR\)](#)
- [Application for RTW Supplement \(Form 11RTW\)](#)
- [RTW flowcharts](#)



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

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

2010 RTW Group	Index 15.1
Retirees meeting the criteria listed at right are in the 2010 RTW Group. (La. R.S. 11:710)	<ul style="list-style-type: none"> Retirees who retired before July 1, 2020, and have not made an irrevocable election to join the 2020 RTW Group
2020 RTW Group	Index 15.2
Retirees meeting either of the criteria listed at right are in the 2020 RTW Group. (La. R.S. 11:710.1)	<ul style="list-style-type: none"> Retirees who retired on or after July 1, 2020 Retirees who meet criteria for the 2010 RTW Group, but who make an irrevocable election to transfer to the 2020 RTW Group
2022 RTW Group	Index 15.3
Retirees meeting the criteria listed at right, who are employed as adjunct nursing instructors where a critical shortage exists, are eligible for the 2022 RTW Group. (La. R.S. 11:710.2)	<ul style="list-style-type: none"> Retired on or before June 30, 2020 Has at least 30 years of service At least age 62

Enrollments

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

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

CONTENTS

[Enrollments](#)[Monthly salary reporting](#)[Terminations](#)[\(RET\) Annual salary file](#)[RTW reference materials](#)

RESOURCES

[Step-by-Step: Declaring a Critical Shortage](#)[Retiree RTW Critical Shortage Certification \(Form 15CS\)](#)[RTW of TRSL Retiree \(Form 15ELEC\)](#)[RTW of TRSL Retiree - Special Transfer Group \(Form 15TR\)](#)[Application for RTW Supplement \(Form 11RTW\)](#)[RTW flowcharts](#)

Monthly salary reporting

State law mandates employers to withhold and remit employer and employee contributions to TRSL each month for the following:

- all TRSL-retirees categorized as “retired teachers” in the 2010 RTW Group
- those enrolled under the Core Subjects or Special Leave Provisions in the 2010 RTW Group
- those enrolled under RTW Option 1 or RTW Option 2 in the 2020 RTW Group; and
- those enrolled under the Higher Education Critical Shortage Law.

Employers should include retirees in monthly salary/contributions reporting, as described in Index 4.0, and monitor their contribution exception report to ensure any retirees employed have been enrolled and/or contributions have been reported.

Refer to Index 4.0 for more information about earnable compensation, contribution rates and monthly salary reporting.

NOTE: The RTW law requires that employers report earnings within 30 days of the end of each month. Failure to do so may result in an employer being liable, if a retiree receives an overpayment of benefits as a result of his or her employer failing to report earnings within 30 days of the end of the month.

***EXAMPLE:** Retiree employed as a “retired teacher” with a 25% earnings limit (reemployment eligible position) reaches or exceeds his or her earnings limit in a month. Employer fails to timely report earnings to TRSL. Had employer reported earnings timely, the retiree’s monthly benefit would have been suspended, but was not suspended because earnings were not reported. In such cases, the employer is responsible for the overpayment received by the retiree.*

Effective July 1, 2017, all return-to-work statuses with open enrollments (including the grandfathered group) with no monthly salary reporting will appear on the Contribution Exception Report for your agency as Enrolled Not Reported. If contribution reports have enrollments with no earnings for retirees, refer to Index 4.0 for reporting instructions.

CONTENTS

[Enrollments](#)[Monthly salary reporting](#)[Terminations](#)[\(RET\) Annual salary file](#)[RTW reference materials](#)

RESOURCES

[Step-by-Step: Declaring a Critical Shortage](#)[Retiree RTW Critical Shortage Certification \(Form 15CS\)](#)[RTW of TRSL Retiree \(Form 15ELEC\)](#)[RTW of TRSL Retiree - Special Transfer Group \(Form 15TR\)](#)[Application for RTW Supplement \(Form 11RTW\)](#)[RTW flowcharts](#)

Terminations

State law requires employers to notify TRSL within 30 days when RTW employment ends. Employers can fulfill this requirement by processing online terminations using the TRSL Employer/Membership Information Site (EMIS).

Termination notifications are required for retirees reemployed under the suspension provision prior to the reinstatement of retirement benefits, provided all amounts due TRSL, as applicable, have been returned.

Additionally, notification of employment termination and certification that all earnings and contributions have been received, are required prior to TRSL refunding eligible RTW contributions to the retiree.

Refer to Index 4.0 for more information regarding employment terminations.

August 15 reporting - (RET) Annual salary file

Each year, no later than August 15, employers must report to TRSL the earnings of all persons paid in the prior fiscal year, even if those earnings are for part-time, substitute, temporary, or independent or corporate contract work. (This includes earnings reported on IRS Form W-2 and those reported on IRS Form 1099.)

Refer to Index 18.0 (Electronic Services) for RET file layout information.

Upon receipt of the annual file:

- TRSL auditors will compare employer data to EMIS to determine which employees are TRSL retirees.
- TRSL sends every employer a certification letter and the return to work data extract for final review.
- Employers are required to certify the accuracy of reported earnings data and provide specific details for all variances identified.
- Employers must complete the employer certification (signed by an authorized signer) and return it, along with the return to work report, to TRSL with 15 days of receipt. This certification acknowledges that TRSL will make applicable charges to an employer account, as deemed necessary.

If an employer's failure to report a retiree to TRSL is identified in the review of the Annual Salary File, the employer could be responsible for employer contributions, plus interest, and/or any overpayment of retirement benefits made in violation of the RTW law.

CONTENTS

[Enrollments](#)[Monthly salary reporting](#)[Terminations](#)[\(RET\) Annual salary file](#)[RTW reference materials](#)

RESOURCES

[Step-by-Step: Declaring a Critical Shortage](#)[Retiree RTW Critical Shortage Certification \(Form 15CS\)](#)[RTW of TRSL Retiree \(Form 15ELEC\)](#)[RTW of TRSL Retiree - Special Transfer Group \(Form 15TR\)](#)[Application for RTW Supplement \(Form 11RTW\)](#)[RTW flowcharts](#)

To obtain access to the FTP site on the Internet for transferring the file, contact TRSL's Information Technology (IT) Department at (225) 925-6446, ext. 6460 for instructions.

Refer to Index 1.0 (Authorized Contacts & Employer Directory Contacts) for more information on authorized signers.

Refer to Index 18.0 (Electronic Services) for more information.

While employers do not need to include retirees enrolled as "Retired Members" under the 2010 RTW Law or retirees enrolled as "Suspend Benefit/Contract Work—Option 3" under the 2020 RTW Law on their Monthly Salary Files, they do need to include them on their August 15th RET File!

Return-to-work reference materials

- [TRSL Employer Procedures Manual](#)
 - Index 15.1 (2010 RTW Law)
 - Index 15.2 (2020 RTW Law)
 - Index 15.3 (2022 RTW Law – Higher Ed Critical Shortage)
 - Index 1.0 (Authorized Contacts & Employer Directory Contacts)
 - Index 4.0 (Monthly Salaries & Contributions Reports)
 - Index 18.0 (Electronic Services)
- [Step-by-Step to Declaring a Critical Shortage](#)
- [Retiree RTW Critical Shortage Certification](#) (Form 15CS)
- [RTW of TRSL Retiree](#) (Form 15ELEC)
- [RTW of TRSL Retiree - Special Transfer Group](#) (Form 15TR)
- [Application for RTW Supplement](#) (Form 11RTW)
- [Retiree Refund Application](#) (Form 7A)
- [Direct Deposit for Refund of Contributions](#) (Form 7D)
- [Return to Work flowcharts](#)