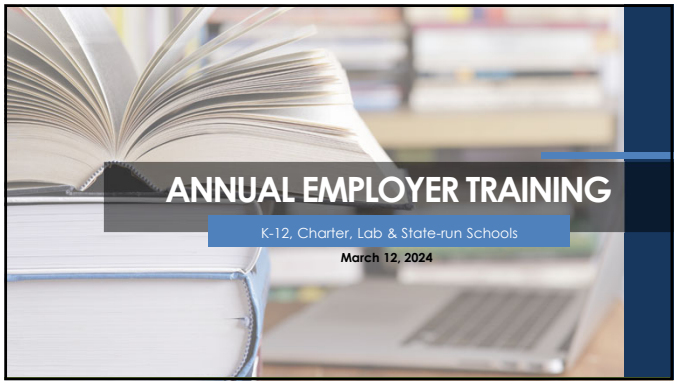
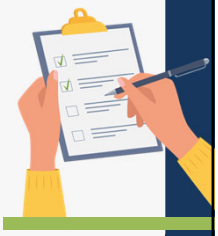


Agenda

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

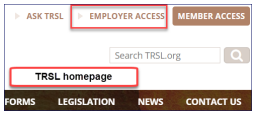


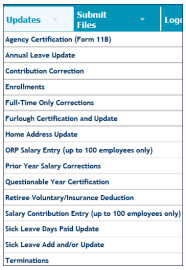
2

Employer/Member Information System (EMIS)

TRSL's employer database

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





4

EMIS system codes

Status Information

Sys	Seq	Status	Code	Date
4		ACTIVE	(A)	07/19/2021

System 2	**School Lunch Plan A –** For school food service employees (closed plan; no new entrants)
System 3	**School Lunch Plan B** – For school food service employees in 20 parishes that also participate in Social Security
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

5

Form 1: Authorized Contacts

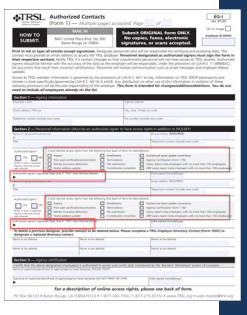
Grants EMIS access rights to designated employer personnel

Section 2 (Authorized signer):
- ✓Check all access rights desired for each designated employer personnel
- Must include staff member's signature for access other than Inquiry
- Complete bottom of section 2 **to delete previously designated personnel** no longer needing TRSL database access for your agency

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

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

☐ Inquiry	☐ Enrollments	☐ Sick/annual leave
☐ Prior year certifications/corrections	☐ Terminations	☐ Agency Certificat
☐ Retiree insurance deduction	☐ File submission	☐ Salary report (on
☐ Home address update	☐ Contribution correction	☐ ORP salary report



6

EMIS access rights

Inquiry (INQ)	Offers view-only access
Enrollments (ENR)	Use to enroll new hires and retirees returning to work in TRSL-covered positions
Sick/Annual Leave Update/Corrections (SLU)	• **Sick Leave** – Use to update employers' sick leave usage • **Annual Leave** - (Higher ed and state agencies only) – Use to report annual leave balances
Prior Year Certifications/ Corrections (PYC)	Use to update Actual Earnings (gross earnable compensation), Full-Time Only Earnings, and Questionable Year Certifications for a closed out (or prior) fiscal year
Terminations (TRM)	Use to report employee's last day of work or last day of leave
Agency Certification – Form 11B (AGC)	Use to certify current year information for an employee who is retiring or entering DROP

Description of access rights available on reverse side of TRSL's *Authorized Contacts* (Form 1)

7

EMIS access rights (cont'd)

Retiree Insurance Deduction (INS)	(For non-Office of Group Benefits employers) - Use to report or update insurance deductions from retiree's benefit check
File Submission (FSM)	Use to upload required files/reports securely without encryption
Salary Report (SAL)	(Only for employers with no more than 100 employees) - Use to report monthly salary and contributions during the current fiscal year
Home Address Update (ADR)	Use to update mailing address for active employee
Contributions Corrections (CCR)	Use to add, delete, or replace employee's monthly actual and/or full-time earnings during the current fiscal year
ORP Salary Report (ORP)	(Only for employers with no more than 100 employees in ORP) - Use to report monthly salary and contributions for ORP participants during the current fiscal year

Description of access rights available on reverse side of TRSL's *Authorized Contacts* (Form 1)

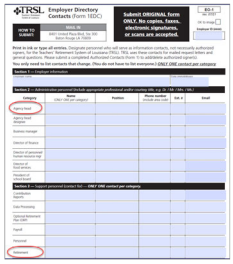
8

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, including extension/position title for each contact

NOTE: Not all categories require an employer contact.


TRSL Employer Directory Contacts (Form 1EDC)

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

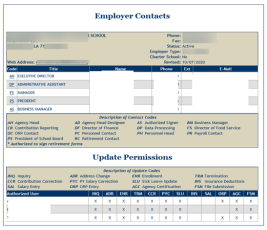
9

Keep employer contacts up to date

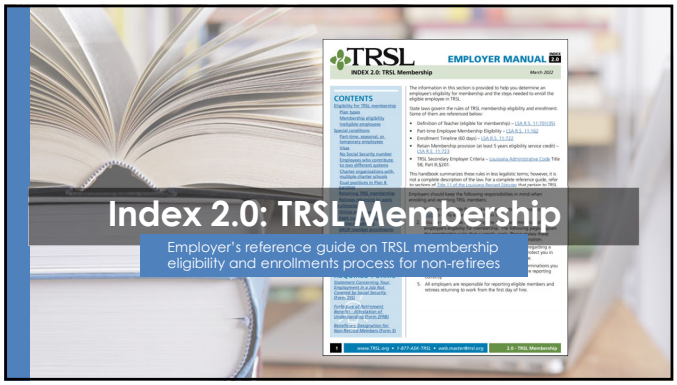
Use *Employer Directory Contacts* (Form 1EDC) to update Employer Contacts.

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

Tip: *Review Employer Contacts screen twice a year*



10



TRSL membership eligibility (Non-retirees)

Eligible positions per definition of "Teacher" – R.S. 11:701(35)

All K-12 direct employees, excluding school bus positions, school custodians/janitors, and school maintenance employees

Visa holders other than F-series or J-series

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

Employment status:

Work **more** than 20 hours per week (employees who work 20 hours or **less** are considered part-time) in a position that is **not** seasonal or temporary

- **Seasonal:** An employee who works on a full-time basis less than five months in a year
- **Temporary:** Any employee performing services under a **contractual arrangement** with the employer of **two years or less** in duration

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Membership Eligibility - SPECIAL CONDITIONS

Part-time, seasonal, or temporary employment (cont'd) (Non-retirees)

Generally, employees who are part-time, seasonal, or temporary are not eligible for TRSL membership. However, there are exceptions that require mandatory enrollment & reporting:

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

Five or more years of eligibility service credit

- Applies **ONLY** to members in PreK-12 **"classroom teacher"** who are paid with W-2 earnings
- Can work 20 hours or less per week

Ten (10) year rule

Ten or more years of eligibility service credit

- Applies to positions other than "classroom teacher"
- W-2 employees only
- Can work 20 hours or less per week

13

Membership Eligibility - SPECIAL CONDITIONS

Part-time, seasonal, or temporary employment (cont'd) (Non-retirees)

Generally, employees who are part-time, seasonal, or temporary are not eligible for TRSL membership. However, there are exceptions that require mandatory enrollment & reporting:

Secondary employment

Has **primary employment** at another TRSL-reporting agency, while also working part-time, seasonal, or temporary in a TRSL-eligible position at your agency

- ✓ W-2 earnings
- ✓ Form 1099 payments – *certain criteria*

ORP participants in TRSL positions

ORP participants are 100% vested, continued participation is mandatory even if future employment in a TRSL eligible position is part-time, seasonal, or temporary.

- ✓ W2 earnings
- ✓ Form 1099 payments – *if secondary employment rule applies*

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Membership Eligibility - SPECIAL CONDITIOS

Form 1099 payments – *certain criteria (Non-Retirees)*

- W-2 covered employee at another TRSL-eligible employer that meets Primary Employment criteria
- Concurrently working part-time/seasonal/temporary at another TRSL-covered employer in a TRSL-covered position and receives **Form 1099 payments** at the secondary agency

Enroll under "Secondary" employer type if any of the following occur:

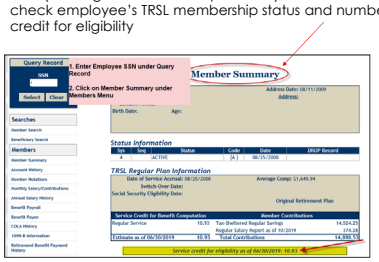
- The individual 1099 contract is for **more than $1,000**
- The cumulative amount of 1099 payments issued by a single employer to the employee **exceeds $15,000 in a fiscal year**, then all payments **in excess of $15,000** are considered earnable compensation

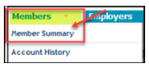
- *Do not report 1099 earnings ONLY for TRSL non-retirees.*
- *Non-retiree must be a current W-2 employee who meets Primary Employment criteria at another TRSL-eligible employer.*
- *1099 limitations do not apply to TRSL RTW retirees*

15

Check employee's status

Prior to enrollment of an employee who will be temporary, seasonal, or part-time (working 20 hours or less per week), use *Member Summary* screen to check employee's TRSL membership status and number of years of service credit for eligibility





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Enrollments process

Documents to include in hiring packet

1. ***Enrollment Application/Employment Notification* (Form 2) - *optional***
   - Do not submit to TRSL. Use to process online enrollment.
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

17

Form 2: Enrollment Application/Employment Notification - *Optional*

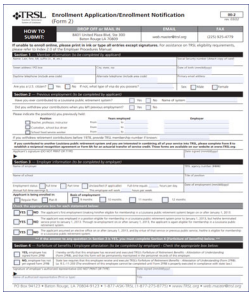
Use information provided in Sections 1 – 3 to complete online enrollment process

NOTE: Always double-check employee's SSN entered on Form 2 matches the number on the employee's Social Security card

Do not send Form 2 to TRSL!**

- Keep original signed form in employees' personnel records

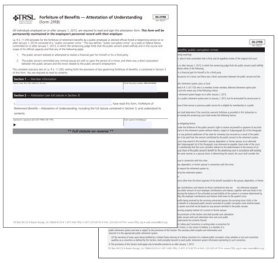
*****Exception:* Only send completed Form 2 to TRSL if unable to enroll online**



18

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

Online enrollment process will require agency to verify if the employee has completed and signed the Form 2FRB



All new hires are required to complete Form 2FRB

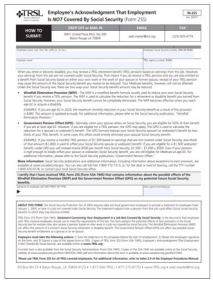
- Keep original signed form in employees' personnel records

19

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

Except for School Lunch Plan B, 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 (except School Lunch - Plan B members) are required to complete and sign the Form 2SS

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

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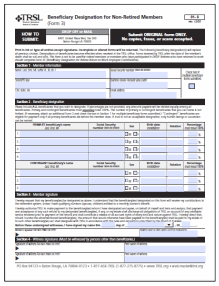
Form 3: Beneficiary Designation for Non-Retired Members

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



21

Enrollment process

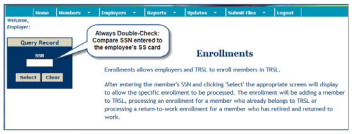
Online enrollments in EMIS

Enrollment deadlines from date of hire:

- 60 days for *active members*
- 30 days for *retirees*

When entering the employee's SSN into EMIS, ensure the SSN entered matches the number on the employee's Social Security card

Tip: ***Do Not*** *enroll an employee using an invalid "dummy" SSN*



Must have Enrollments access right designated on Authorized Contacts (Form 1)

22

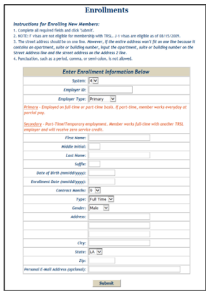
Enrollments screen

Example entry screen if the employee has never contributed to TRSL before

Tips:

- ***Double-check SSN:*** *Compare SSN entered to employee's Social Security card*
- ***Do Not*** *enroll and term with the same date*
- ***Do Not*** *use an invalid "dummy" SSN when enrolling*

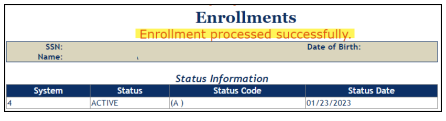
If you enroll a member with any incorrect information, please contact your Retirement Benefits Analyst Liaison immediately to correct it before any further processing.



23

Online enrollment confirmation

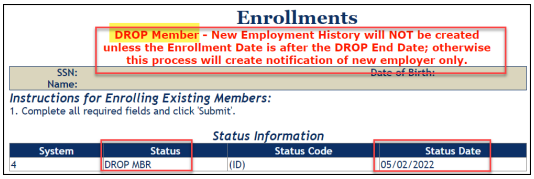
Look for confirmation message to ensure successful online enrollment.



24

Enrollments - SPECIAL CONDITIONS
DROP member enrollments

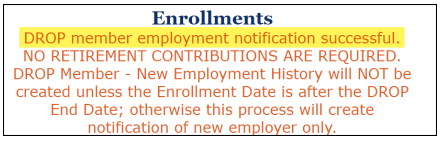
When enrolling a new hire currently in TRSL's DROP, enrollments screen will display "DROP Member" message (example below). Continue online enrollment.



25

Enrollments - SPECIAL CONDITIONS
DROP member enrollments (cont'd)

Look for confirmation message to ensure successful online enrollment of DROP member.



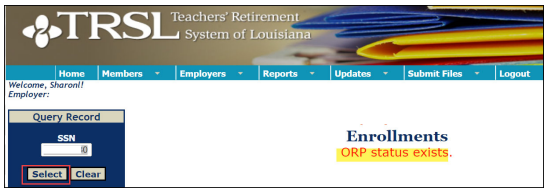
No retirement contributions required - member's DROP participation continues if no break in service

26

Enrollments - SPECIAL CONDITIONS
Enrollment error – ORP status

EMIS online enrollment not allowed for employees in ORP (Optional Retirement Plan)

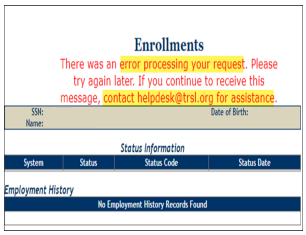
- Enroll with Form 16, *Application for Optional Retirement Plan or Change of Carrier*



27

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

1. Ensure the following data entered in Enrollments program is correct:
   - Social security number
   - Enrollment date (first day of work or first day of TRSL eligibility)
2. Re-try online enrollment if any of the above data previously entered incorrectly.
3. Contact TRSL's helpdesk at the email address provided if you receive the error message again.

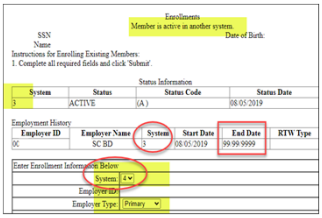


28

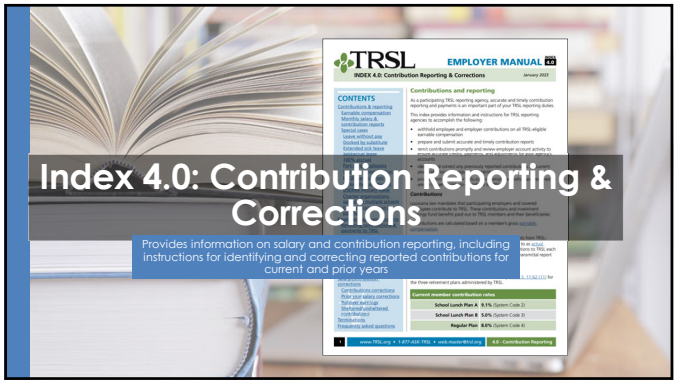
Enrollments - SPECIAL CONDITIONS
Unable to enroll online – 'member active in another system' message

Affects members who change employers and employment from School Lunch Plan B (System code 3) to Regular Plan (System code 4) -- or vice versa

EMIS will not allow a new online enrollment with a different employer and different system code unless previous enrollment with other employer has termination date.



29



Index 4.0: Contribution Reporting & Corrections

Provides information on salary and contribution reporting, including instructions for identifying and correcting reported contributions for current and prior years

Employer contribution rates (FY 2024-25)

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

TRSL sub-plan	Employee normal cost	EMPLOYER RATE				
		Normal cost	Admin expense rate	AFC Rate**	Shared UAL	Total employer contribution
K-12 Regular*	8.0%	3.73%	0.38%	1.50%	15.90%	**21.51%**
Plan A	9.1%					
Plan B	5.0%					
Higher Ed Regular	8.0%	3.10%	0.38%	1.50%	15.90%	**20.88%**

**Includes university laboratory schools; ** Effective FY 2024-25, used to directly pay for PBIs (permanent benefit increases) for TRSL retirees & benefit recipients*

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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

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Types of contributions

This is not an exhaustive list. Contact your Retirement Analyst Liaison for assistance.

Tax sheltered	Tax unsheltered
• Active members only • Includes paid sabbatical or extended sick leave • Employees on workers' compensation and using their sick leave	• Employees on workers' compensation (contributions via third-party payments) • USERRA payments • TRSL retirees who returned to work in a TRSL-eligible position and are classified as "retired teachers" or enrolled under RTW Option 1 or RTW Option 2. • Employer contributions

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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

34

Identifying Errors from Monthly Salary/Contribution Reports

Two reports available:
- **Contribution Exceptions**
- **Salary Rejections**

Both reports should be reviewed and corrected/reconciled each month to ensure accurate and timely membership and salary/contribution reporting.

Contact your assigned Retirement Benefits Analyst Liaison for assistance with these reports.

You may be contacted by an Employer Services Department staff member who is not your assigned liaison on www.TRSL.org

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Contribution Exceptions Report

Identifies reporting and enrollment errors

Should be reviewed, cleared, or reconciled each month

Retrieve from the Employer Contribution Charges screen under the Employers menu in EMIS
- Available for each applicable retirement plan (System 4, 3, 2)
- Two ways to retrieve report

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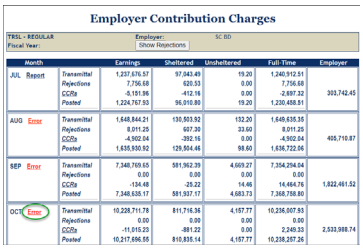
Retrieving the Contribution Exception Report

Default SSN Sort

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

- Pulls cumulative report sorted by SSN
- Leading zeros in SSNs will not appear



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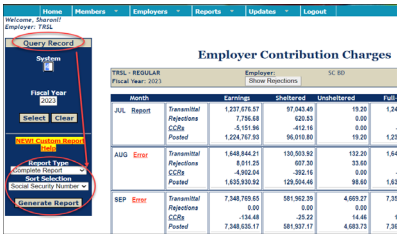
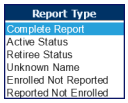
Retrieving the Contribution Exception Report

Customized Report

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



Recommend Report Type: Complete Report



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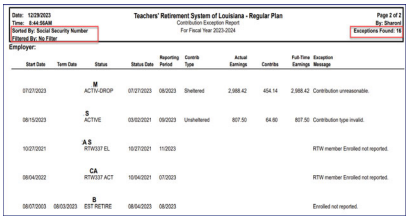
Contribution Exception Report

Layout:

- Sort & filter info
- Number of exception records

Leading zeros in SSNs will not appear



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

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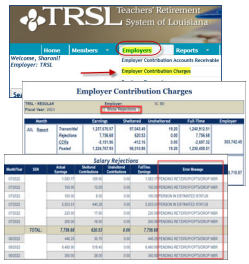
Retrieving salary rejections

Review Employer Contribution Charges screen in EMIS after posting your monthly salary/contributions report for each applicable retirement plan (System 4, 3, 2).

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

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



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Salary rejections

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

Salary Rejections

Month/Year	SSN	Actual Earnings	Sheltered Contributions	Unsheltered Contributions	FullTime Earnings	Error Message
08/2023		300.00	24.00	0.00	300.00	ORP MEMBER
	TOTAL:	300.00	24.00	0.00	300.00	
09/2023		4,151.08	332.09	0.00	4,151.08	ORP MEMBER
09/2023		6,856.59	548.53	0.00	6,856.59	PERSON IN ESTIMATED STATUS
09/2023		688.01	55.04	0.00	688.01	PERSON IN ESTIMATED STATUS
	TOTAL:	11,695.68	935.66	0.00	11,695.68	
10/2023		1,244.88	99.59	0.00	5,925.75	PENDING RET/DROP/OPTS/DROP MBR
10/2023		5,151.08	412.09	0.00	5,151.08	ORP MEMBER
10/2023		1,000.00	80.00	0.00	1,000.00	PENDING RET/DROP/OPTS/DROP MBR
	TOTAL:	7,395.96	591.68	0.00	12,076.83	
11/2023		6,824.50	67.16	0.00	6,824.50	PENDING RET/DROP/OPTS/DROP MBR
	TOTAL:	6,824.50	67.16	0.00	6,824.50	

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Salary rejections with $0 earnings/contributions

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

Salary Rejections

Month/Year	SSN	Actual Earnings	Sheltered Contributions	Unsheltered Contributions	FullTime Earnings	Error Message
07/2023		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
07/2023		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
07/2023		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
	TOTAL:	0.00	0.00	0.00	0.00	
09/2023		0.00	0.00	0.00	0.00	FULLTIME REQUIRED
09/2023		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
09/2023		0.00	0.00	0.00	0.00	FULLTIME REQUIRED
09/2023		0.00	0.00	0.00	0.00	FULLTIME REQUIRED
09/2023		0.00	0.00	0.00	0.00	PERSON IN ESTIMATED STATUS
09/2023		0.00	0.00	0.00	0.00	FULLTIME REQUIRED
09/2023		0.00	0.00	0.00	0.00	FULLTIME REQUIRED
09/2023		0.00	0.00	0.00	0.00	FULLTIME REQUIRED
09/2023		0.00	0.00	0.00	0.00	FULLTIME REQUIRED
	TOTAL:	0.00	0.00	0.00	0.00	

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Clearing exceptions & rejections

Online updates in EMIS

- Enrollments
- Terminations
- Contribution Correction (current fiscal year only)
- Prior Year Salary Correction (previous fiscal year)

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

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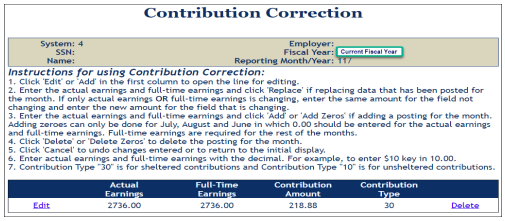
(Online) Contribution Corrections

Corrects salary reporting in the current fiscal year

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



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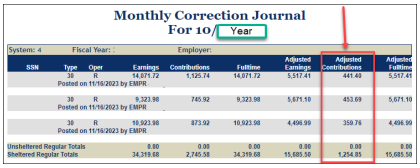
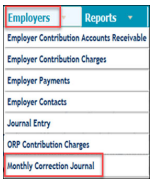
Monthly Correction Journal Screen

Provides detailed list of all online contribution corrections made for any reporting period (MM/YYYY) of the fiscal year.

May result in additional charges or credits to employer's account.





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Tips for clearing exception report records

Reported not enrolled

- Verify SSN on report is correct
- Is this a new hire or an employee who recently changed positions?
- Determine if employee (non-retiree) is eligible to contribute to TRSL

Enrolled not reported

- Verify SSN on report is correct
- Did the employee recently resign?
- Determine if employee is on leave without pay for the MM/YYYY reporting period flagged
- Verify TRSL contributions were withheld from employee's paycheck

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Tips for clearing exception report records (cont.)

Contribution type invalid

Non-retiree reported as Unsheltered:

- Is the employee on workers' comp?
- Is the employee on military leave (USERRA)?
- If *Unsheltered reported incorrectly*, change to **Sheltered** in BOTH TRSL and your agency's own software and payroll reports.

TRSL Retiree RTW reported as Sheltered:

- Change to **Unsheltered** in BOTH TRSL & your agency's own software and payroll reports

RTW enrolled not reported

- Verify retiree is enrolled under correct RTW Group (2010 or 2020) and RTW Provision
- Did the retiree have any earnings for the MM/YYYY reporting period flagged?
- If the retiree has not worked for more than 3-4 months with your agency, consider processing termination date online.

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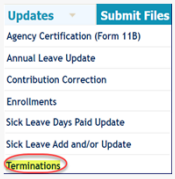
Terminations

Enter a termination date for employee who:

- Resigns
- Changes to a non-covered position at your agency
- Is approved for TRSL disability retirement
- Is a RTW retiree who has not worked for more than 3-4 months with your agency

- 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*



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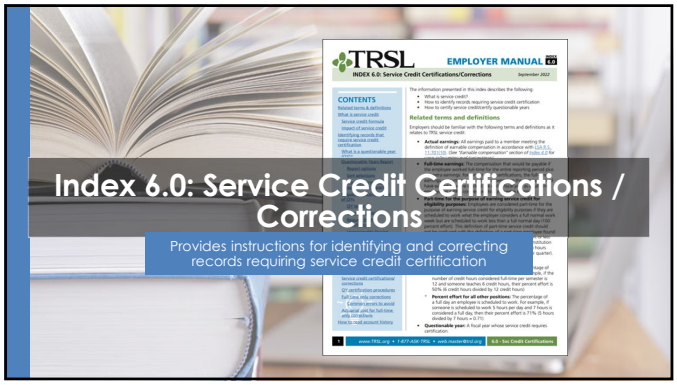

Terms/definitions

- **Questionable year:** A fiscal year record that meets one of TRSL's criteria to require service credit certification or correction
- **Actual earnings:** All earnings during a specified fiscal year earned by a member that meets the definition of earnable compensation
- **Full-time earnings:** Total compensation amount that would be payable if the employee worked full-time for the entire fiscal year in a TRSL-covered position plus any extra earnings
- **Service credit**: A measure of the number of years a member has worked and contributed to TRSL per the service credit formula

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Terms/definitions (cont'd)

Service credit formula:

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

Percent (%) effort formula:

- # hours worked / # hours in a full workday

Example: Employee works 5 hours per day; normal full-time is 7 hours per day; 5/7 hours = 71% effort

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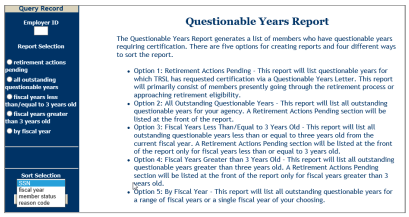
Retrieving Questionable Years Report



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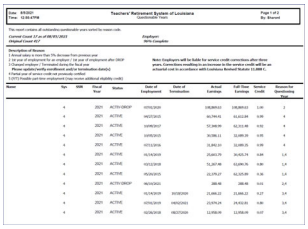
Questionable Years Report

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



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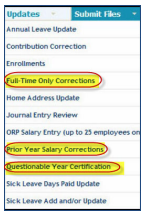
How to certify questionable years

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)

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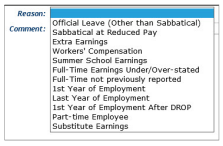
Full-Time Only Corrections

Updates service credit

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



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EXAMPLE: Full-Time Only Correction

Record appears on the Questionable Years (QY) report

EXAMPLE: New hire as of 10/01/2020

- 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		2021	ACTIVE	10/01/2020		38,898.03	39,125.38	0.77	2,4

Tip: *Never rely on Full-time earnings appearing on QY report or TRSL EMIS Screens. Always research correct FTE.*

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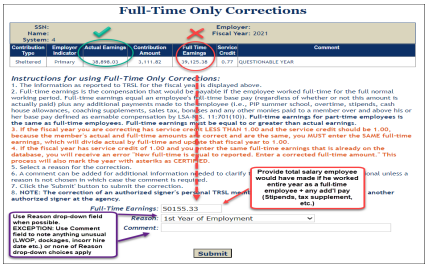
EXAMPLE: Full-Time Only Correction



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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.
- Full-Time Only Corrections actuarial costs for members with a **retirement application on file** (other than entering DROP) charged to employers' account shortly after finalizing members' retirement benefit.

The three-year timeline for certifying/correcting questionable years is calculated as follows:	
Current Fiscal Year:	FY 2024
Fiscal Year 1:	FY 2023
Fiscal Year 2:	FY 2022
Fiscal Year 3:	FY 2021
Older than three years:	FY 2020 & all fiscal years prior

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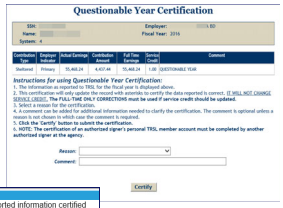
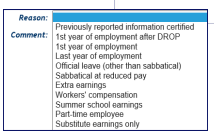
Questionable Year Certification

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





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EXAMPLE: Questionable Year Certification

Record appears on the Questionable Years report

- **Example:** New hire as of 08/06/2020; need certification for 1st year of employment (FY 2021)
- Per employer's research, employee has worked the entire year and had no dockages or leave without pay (LWOP) during FY 2021; Both Actual Earnings and Full-time earnings previously reported are correct.

Questionable year reason codes

1. Annual earnings decreased more than 5% from previous year
2. 1st year of employment for an employer / 1st year of employment after DROP
3. Changed employers during the fiscal year and/or break in service
4. Partial year of service credit not previously certified

Name	Sys	SSN	Fiscal Year	Status	Date of Employment	Date of Termination	Actual Earnings	Full-Time Earnings	Service Credit	Reason for Questioning Year
DOE JANE	4			ACTIVE	08/06/		58,406.14	58,406.14	1.00	2

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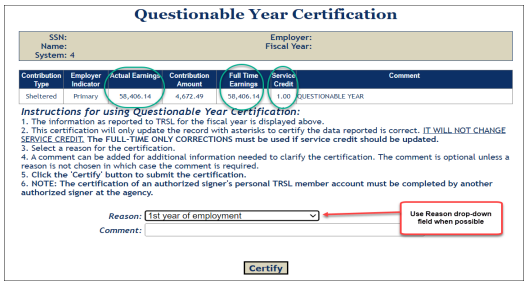
EXAMPLE: Questionable Year Certification


Questionable Year Certification

SSN:
Name:
System: 4

Employer:
Fiscal Year:

Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit	Comment
Sheltered	Primary	58,406.14	4,672.49	58,406.14	1.00	QUESTIONABLE YEAR

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

Reason: 1st year of employment

Comment:

Use Reason drop-down field when possible

Certify

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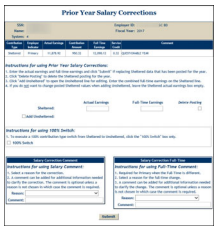
Prior Year Salary Corrections

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, ***$200 fee required***


Prior Year Salary Corrections

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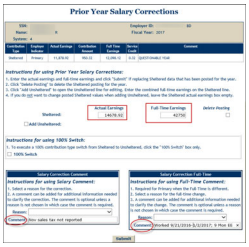
EXAMPLE: Prior Year Salary Correction

Must provide correct total Actual Earnings & Full-time Earnings earned for the specified fiscal year


Prior Year Salary Corrections

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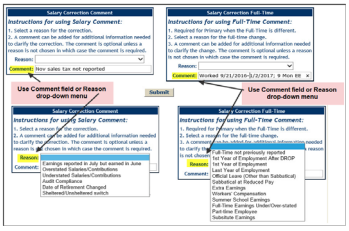
EXAMPLE: Prior Year Salary Correction

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



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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 + judicial interest rate.

For fiscal years **more than three (3) years old**:

- will result in actuarial purchase of service credit by the employer
  - ***$200 fee required***
  - Separate Journal Entry invoice for actuarial charge

The three-year timeline for Prior Year Corrections:	
Current Fiscal Year:	FY 2024
Fiscal Year 1:	FY 2023
Fiscal Year 2:	FY 2022
Fiscal Year 3:	FY 2021
Older than three years:	FY 2020 & all fiscal years prior

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Certifying Part-time Employment - SPECIAL CONDITIONS

Typically requires a Full-time Only Correction

Applies to employees who work every day of a full normal week, but less than a full normal day

1. **Verify part-time employee's enrollment eligibility**
   - Must work more than 20 hours per week OR
   - Meets ***Five (5) year rule*** for service credit for eligibility ***if part-time teacher*** OR
   - Meets ***Ten (10) year rule*** for service credit for eligibility ***for all other part-time work*** (*para/aide, coach, cafeteria worker, school secretary, etc.*)

2. **Calculate Full-time Earnings amount**

Amount employee would earn if employed Full-time for the entire year + extra earnings

- Part-time daily rate / # part-time hours worked per day = hourly rate
- Hourly rate x 7 hours per day = Full-time daily rate
- Full-time Daily rate x total contract days for a year = Full-time Earnings amount

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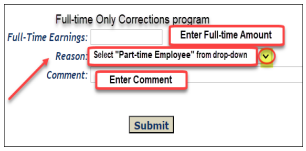
Certifying Part-time Employment (cont.) - SPECIAL CONDITIONS

3. **Reason field:** select "Part-time Employee"
4. **Enter comment:** provide % effort or hours worked/hours full day

Reason field drop-down menu:

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



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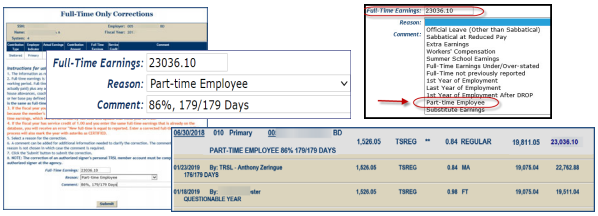
Certifying Part-time Employment in EMIS - SPECIAL CONDITIONS

EXAMPLE: Part-time employment service credit certification

Employee worked 6 hours per day, every day for the entire school year.
Full-time employment for the position is 7 hours per day.



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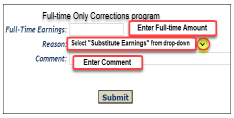
Certifying Substitute Employment - SPECIAL CONDITIONS

Typically requires a Full-time Only Correction

1. **Verify enrollment eligibility**
   - Meets ***Five (5) year rule*** for service credit for eligibility ***if substitute teacher*** OR
   - Meets ***Ten (10) year rule*** for service credit for eligibility ***for all other substitute work*** (*para/aide, coach, cafeteria worker, school secretary, etc.*)
2. **Calculate Full-time Earnings amount**
   - *Daily rate x total contract days for a year*
     - 9 month certified: daily rate x 182 days
     - 9 month support: daily rate x 180 days



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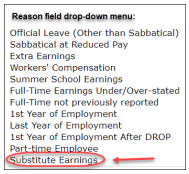
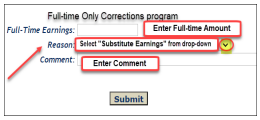
Certifying Substitute Employment (cont.) - SPECIAL CONDITIONS

3. **Reason field:** select "Substitute Earnings"
4. **Enter comment:** worked #days/days @ $/day *[specify type of sub (teacher, para/aide, coach, cafeteria worker, school secretary, etc.)]*





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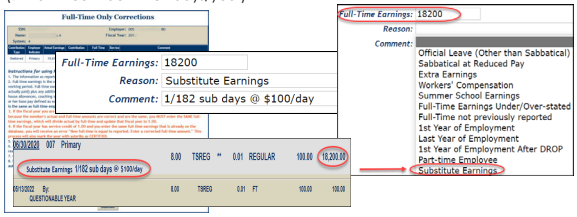
Certifying Substitute Employment in EMIS - SPECIAL CONDITIONS

EXAMPLE 1: Substitute employment service credit certification

Employee worked one day as substitute teacher @ $100 per day for the school year (9 month contract = 182 days/year)



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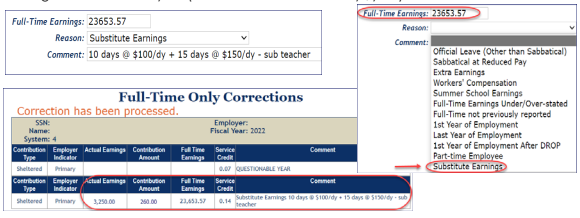
Certifying Substitute Employment in EMIS - SPECIAL CONDITIONS

EXAMPLE 2: Substitute employment with different rates of pay - service credit certification

Employee worked ten days as substitute teacher @ $100 per day + 15 days at $150 per day during the same school year (9 month contract = 182 days/year)



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Retiree RTW Option 2 Supplemental Credit - SPECIAL CONDITIONS

When retiree works under two different RTW Provisions in same fiscal year

EMIS displays separate account history lines for each RTW Provision during same fiscal year

- Retiree earns TRSL service credit only for RTW Option 2 enrollment (*under 2020 RTW Law*)

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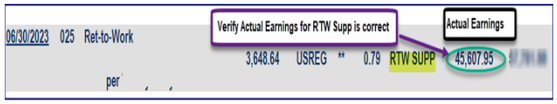
Retiree RTW Option 2 Supplemental Credit (cont.) - SPECIAL CONDITIONS

When retiree works under two different RTW Provisions in same fiscal year

Determine amount earned during RTW Option 2 provision for fiscal year

- If Actual Earnings for RTW SUPP period reported are correct, use ***Full-time Only Corrections*** program to certify
- If Actual Earnings for RTW SUPP period reported are not correct, use ***Prior Year Salary Corrections*** program to certify/correct



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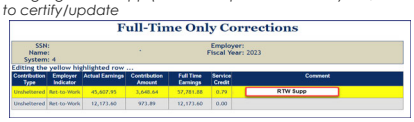
Certifying Retiree RTW Option 2 Supplemental Credit - SPECIAL CONDITIONS

When retiree works under two different RTW Provisions in same fiscal year

Using Full-time Only Corrections (FTC)

- If Actual Earnings for RTW SUPP period reported are correct

1. **FTC program will display each RTW account history line from EMIS for Fiscal Year selected**
   - *Program will highlight RTW Supp (aka RTW Option 2 Provision) line; indicates sequence to certify/update*



75

Certifying Retiree RTW Option 2 Supplemental Credit (cont.)- SPECIAL CONDITIONS

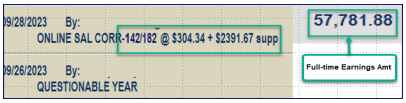
When retiree works under two different RTW Provisions in same fiscal year

Using Full-time Only Corrections

- If Actual Earnings for RTW SUPP period reported are correct

2. **Calculate & enter Full-time Earnings amount**

Amount retiree would earn if employed Full-time for the entire year + extra earnings



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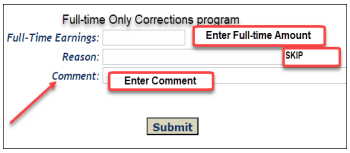
Certifying Retiree RTW Option 2 Supplemental Credit (cont.)- SPECIAL CONDITIONS

When retiree works under two different RTW Provisions in same fiscal year

3. **Skip Reason field**

4. **Enter comment:** provide # days worked **under RTW Option 2 provision**



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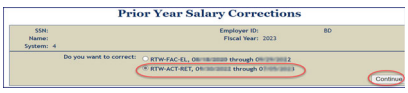
Correcting Retiree RTW Option 2 Supplemental Credit - SPECIAL CONDITIONS

When retiree works under two different RTW Provisions in same fiscal year

Using Prior Year Salary Corrections (PYC)

- If Actual Earnings for RTW SUPP period reported is not correct

1. **PYC program will require employer to select RTW account history line from EMIS for Fiscal Year entered**
   - *Select RTW-ACT-RET (aka RTW Option 2 Provision) option {will display RTW enrollment dates}*
   - *Click "Continue"*



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Correcting Retiree RTW Option 2 Supplemental Credit (cont.) - SPECIAL CONDITIONS

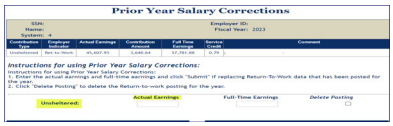
When retiree works under two different RTW Provisions in same fiscal year

Using Prior Year Salary Corrections (PYC)

- If Actual Earnings for RTW SUPP period reported is not correct

2. **Enter correct Actual Earnings amount on Unsheltered line**

Amount earned during RTW Option 2 provision for fiscal year



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Correcting Retiree RTW Option 2 Supplemental Credit (cont.) - SPECIAL CONDITIONS

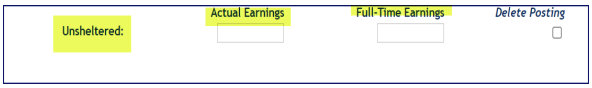
When retiree works under two different RTW Provisions in same fiscal year

Using Prior Year Salary Corrections (PYC)

- If Actual Earnings for RTW SUPP period reported is not correct

3. **Enter Full-time Earnings amount**

Amount retiree would earn if employed Full-time for the entire year + extra earnings



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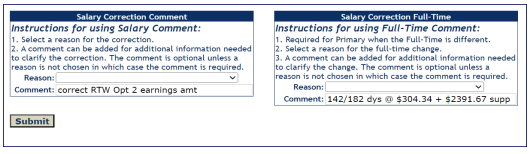
Correcting Retiree RTW Option 2 Supplemental Credit (cont.) - SPECIAL CONDITIONS

When retiree works under two different RTW Provisions in same fiscal year

4. **Salary Correction Comment section:** enter RTW Opt 2 earnings correction - on Comment field
5. **Salary Correction Full-Time section :** provide # days worked under RTW Option 2 provision - on Comment field



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Employer certifications: Retirement/DROP processing

The following data is needed for each TRSL-covered employee who applies for retirement or DROP:

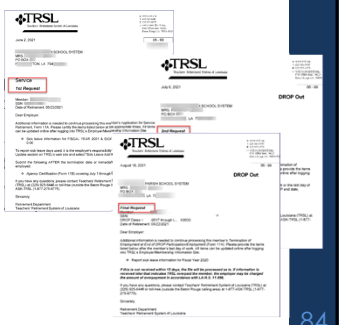
- Certify all questionable years
- Certify sick leave days used for all fiscal years of employment and sick leave days paid at retirement
- Complete Agency Certification after termination date and after all earnings & contributions are reported to TRSL
- Complete Cap Exemption Letter (if applicable)

**Must have access rights designated on Form 1 to submit information*

83

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)

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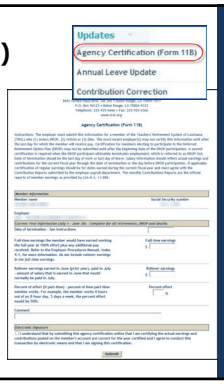
Agency Certification (Form 11B)

Certifies member's termination date and service credit for the current fiscal year
- Requested when a TRSL member retires or enters DROP
- Termination date* = last day worked or last day of official leave
- Full-time earnings = amount the employee would have earned for working the entire year as a full-time employee

Available under Updates menu
- *Must have access rights designated on Authorized Contacts (Form 1)*

*Effective date of retirement will be day after termination date OR date retirement/DROP application is received, whichever is later



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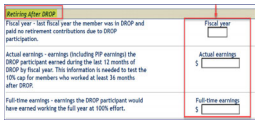
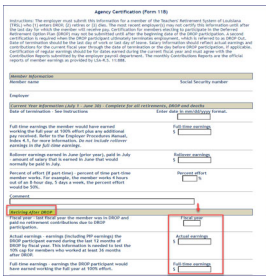
Agency Certification (Form 11B): *Retiring after DROP* section

- Required if member works more than two years after DROP
- Information required:
  - Member's last full fiscal year in DROP
  - Actual earnings for member's last full fiscal year in DROP
  - Full-time earnings amount for member's last full fiscal year in DROP





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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	RETIREMENT DATE
Member's last day of work **or** last day of official leave	Day after termination date **or** the date TRSL receives completed retirement application (whichever is later)

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Members declaring a retirement date

Nine month employees should not try to coordinate their effective date of retirement based on their last paycheck to be issued during summer months. Retirement date would be the day after termination date **or** the date TRSL receives completed retirement application (whichever is later).

***Example**: A 9-month employee applied for retirement after the end of the school year (May 26, 2024 is last day). Employee is paid on a September through August pay cycle, receiving last paycheck for the school year in August.*

In the example above the effective date of retirement would be May 27, 2024. Employer still owes member their summer paychecks.

- TRSL will begin paying retirement benefits on May 27, 2024
- No overlap or return-to-work issues will occur since employee's summer checks represent earnings for work performed through May 26, 2024.

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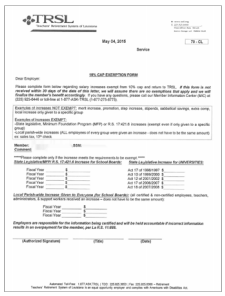
10% or 15% cap exemption letters

State law places a 10% or 15% cap in each of the years used to determine a Final Average Compensation (FAC)

- 10% cap is used for the three-year average (members in one of the four state retirement systems prior to January 1, 2011)
- 15% cap is used for the five-year average (members in one of the state retirement systems joining on or after January 1, 2011)

Employers must complete cap exemption letter with approved salary exemption information for member to avoid/reduce cap


TRSL

May 24, 2018

Service

10% CAP EXEMPTION FORM

Dear Employer:

Please complete form below regarding salary increases exempt from 10% cap and return to TRSL. *If this form is not received by the 45 days of the date of this letter, we will assume there are no exceptions that apply and we will finalize the member's benefit accordingly.* If you have any questions, please call our Member Information Center (MIC) at (225) 922-6464 or toll-free at 1-877-275-TRSL (1-877-275-8775).

Examples of increases NOT EXEMPT: merit increase, promotion, step increase, stipends, sabbatical savings, extra comp, local increase only given to a specific group

Examples of increases EXEMPT:
-State legislative, Minimum Foundation Program (MFP) or R.S. 17:421.6 increases (exempt even if only given to a specific group)
- Local parish-wide increases (ALL employees of every group were given an increase - does not have to be the same amount)
ex: sales tax, 13th check

Member: _____ SSN: _____
Comment: FISCAL YEAR 20__

*****Please complete only if the increase meets the requirements to be exempt *****

State Legislative/MFP/ R.S. 17:421.6 Increase for School Boards:

Fiscal Year _____ $ _____
Fiscal Year _____ $ _____
Fiscal Year _____ $ _____
Fiscal Year _____ $ _____

State Legislative Increase for UNIVERSITIES:

Act 17 of 1996/1997 $ _____
Act 10 of 1999/2000 $ _____
Act 12 of 2001/2002 $ _____
Act 17 of 2006/2007 $ _____
Act 18 of 2007/2008 $ _____

Local Parish-wide Increase Given to Everyone (for School Boards): (all certified & non-certified employees, teachers, administrators, & support workers received an increase – does not have to be the same amount):

Fiscal Year _____ $ _____
Fiscal Year _____ $ _____
Fiscal Year _____ $ _____

Employers are responsible for the information being certified and will be held accountable if incorrect information results in an overpayment for the member, per La R.S. 11:688.

_____ (Authorized Signature) _____ (Title) _____ (Date)

Address: Tel/Fax: 1-877-275-TRSL (1-877-275-8775) | 1-225-925-6484 | Fax: 225-925-6516 – Retirement
Teacher Retirement System of Louisiana is an equal opportunity employer and member with Protection with Disabilities Act

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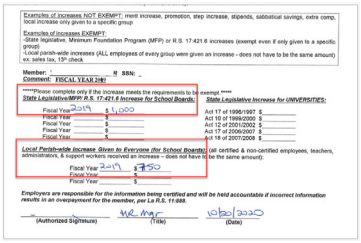
Example: Cap Letter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-State legislative, Minimum Foundation Program (MFP) or R.S. 17:421.6 increases (exempt even if only given to a specific group)
- Local parish-wide increases (ALL employees of every group were given an increase - does not have to be the same amount)
ex: sales tax, 13th check

Member: _____ SSN: _____
Comment: FISCAL YEAR 20__

*****Please complete only if the increase meets the requirements to be exempt *****

State Legislative/MFP/ R.S. 17:421.6 Increase for School Boards:

Fiscal Year 2019 $ 1,000
Fiscal Year _____ $ _____
Fiscal Year _____ $ _____
Fiscal Year _____ $ _____

State Legislative Increase for UNIVERSITIES:

Act 17 of 1996/1997 $ _____
Act 10 of 1999/2000 $ _____
Act 12 of 2001/2002 $ _____
Act 17 of 2006/2007 $ _____
Act 18 of 2007/2008 $ _____

Local Parish-wide Increase Given to Everyone (for School Boards): (all certified & non-certified employees, teachers, administrators, & support workers received an increase – does not have to be the same amount):

Fiscal Year 2019 $ 750
Fiscal Year _____ $ _____
Fiscal Year _____ $ _____

Employers are responsible for the information being certified and will be held accountable if incorrect information results in an overpayment for the member, per La R.S. 11:688.

_____ (Authorized Signature) Mr. Mgr (Title) 10/30/2020 (Date)

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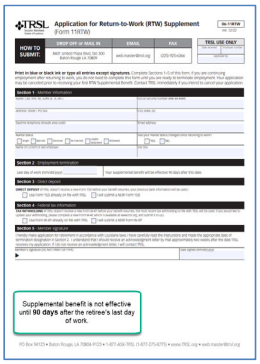
RTW Supplement

Retirees who elect to return to work under ***RTW Option 2 provision*** (available to full-time direct employees under the 2020 RTW Law) will accrue service credit to be used to calculate a supplemental benefit for the retiree upon termination of all RTW re-employment.

The retiree's original retirement benefit will be suspended during RTW Option 2 employment.

NOTE: *a retiree's benefit cannot be resumed until TRSL has received the* ***Form 11RTW*** *and the employer has entered an* ***online termination date*** *after retiree's last day of work.*



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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)

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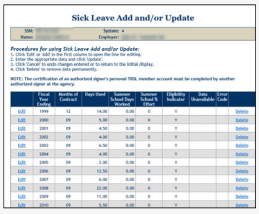
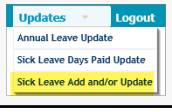
Sick leave days used

Employers must certify sick leave information for each fiscal year (July 1 – June 30)

- Months of contract (9, 10, 11, or 12) must be entered for each fiscal year
- Number of sick leave days used
- If applicable, number of summer school days worked with summer school percent effort (can be different than regular school year percent effort)





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Sick leave days used during DROP participation

No *Employment History* sequence line(s) in EMIS for member's fiscal years in DROP

To enter sick leave days used during DROP:

- Uncheck '*Use Employment History*' box
- *Enter Employment Dates:*
  - For Beginning Date field, enter member's DROP begin date
  - For Ending Date field, enter member's DROP end date

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Submit sick leave by data file

Employers can submit a data file to update the sick leave usage for their employees

- Allows for historical information to be saved in a separate location
- Most software vendors have created a file path to use

Starting position	Field description	Data type	Length
1	Employer ID	Alpha	4
5	Social Security number	Numeric	9
14	Fiscal year	Numeric	4
18	Contract months	Numeric	2
20	Sick leave days used	Numeric	5*
25	Summer percent effort (050 for 50%)	Numeric	3
28	Summer days worked	Numeric	5*
TOTAL 32 bytes (characters)			

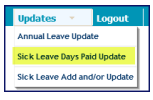
Tip: Check *Sick Leave Summary Report* for sick leave records rejected from the uploaded sick leave data file.

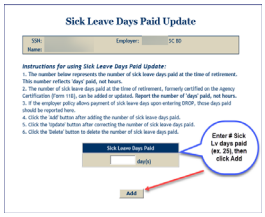
95

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





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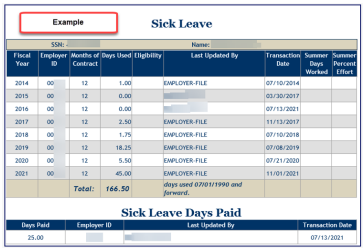
EMIS sick/annual leave summary screen

Confirms leave data already updated by employer(s)



Example

Sick Leave

SSN: Name:

Fiscal Year	Employer ID	Months of Contract	Days Used	Eligibility	Last Updated By	Transaction Date	Summer Days Worked	Summer Percent Effort
2014	00	12	1.00		EMPLOYER-FILE	07/10/2014		
2015	00	12	0.00			03/30/2017		
2016	00	12	0.00			07/13/2021		
2017	00	12	2.50		EMPLOYER-FILE	11/13/2017		
2018	00	12	1.75		EMPLOYER-FILE	07/10/2018		
2019	00	12	18.25		EMPLOYER-FILE	07/08/2019		
2020	00	12	5.50		EMPLOYER-FILE	07/21/2020		
2021	00	12	45.00		EMPLOYER-FILE	11/01/2021		
		Total:	166.50		days used 07/01/1990 and forward.			

Sick Leave Days Paid

Days Paid	Employer ID	Last Updated By	Transaction Date
25.00			07/13/2021

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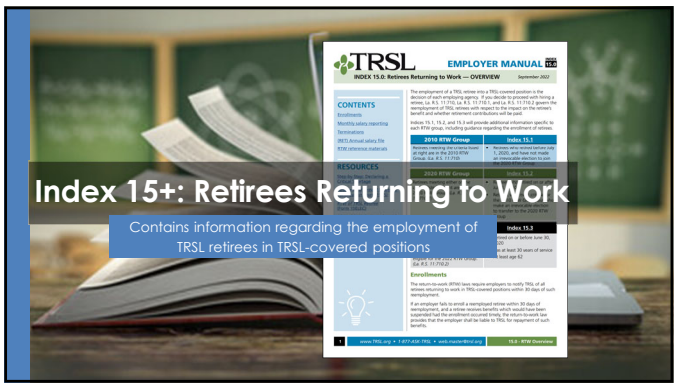

Index 15+: Retirees Returning to Work

Contains information regarding the employment of TRSL retirees in TRSL-covered positions

Louisiana Return-to-Work (RTW) Laws

Applicable to any work arrangement in which a **TRSL retiree** is providing **TRSL-eligible services** to a **TRSL reporting agency.** Includes part-time, seasonal, and temporary employment; employment by contract or corporate contract

La. R.S. 11:710 **2010 RTW Group**	Retired **before** July 1, 2020 ***Standard transfer option:*** *can elect to move into the "new" group. This is an irrevocable election; retiree is permanently forfeiting their eligibility to "old" categories*
	Generally most beneficial for classroom teachers
La. R.S. 11:710.1 **2020 RTW Group**	Retired **on/after** July 1, 2020 + those who elect to transfer from 2010 to 2020 group ***Special transfer option:*** *individuals who retired before July 1, 2020, may have been placed into this group based on previous eligibility criteria (first date of reemployment) These individuals may elect to move into the "old" group*
	Generally most beneficial for individuals who are not certified teachers
La. R.S. 11:710.2 **2022 RTW Group**	Higher education critical shortage

99

Address benefits, not employment

RTW Laws do not prohibit (or allow) employment.

Their purpose is to **specify how retiree benefits are impacted** during reemployment and whether contributions are required.

Standard 12-month waiting period exists
- Can be reemployed, cannot receive benefit
- Can earn service credit

All 36-month waiting periods expired on or before June 30, 2023.

There are no exemptions or waivers, but some categories of the laws are more permissible than others.

Potential impacts:
1. Suspended benefit
2. Earnings limitation
3. No impact to benefit

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Notice of Reemployment

TRSL must be notified of all scenarios in which a TRSL retiree is providing TRSL-eligible services.

Failure to do so will result in charges to your agency.

The **online enrollment** serves as official notice and acts as certification of employment dates and type

- Enrollments are expected within **30 days of hire**
- Forms are supplemental to the online enrollment
- Additional certification statements may be included in enrollment process (excluding critical shortage)

Termination dates should also be submitted

- Form 7A required for refunds of contributions
- 11RTW required for ACT-RET

The laws are applied based on the enrollment info submitted; the online enrollment is the catalyst to putting specific impacts into motion

Examples:

- **Suspension of benefits:** online enrollment "flips switch" to turn benefit off
- **Earnings limits:** Applied to gross salary reported by the employer
- **Service credit (earned under RTW Option 2):** dependent on employer's fiscal year certifications
- **Election to switch laws (or applicable provision):** Effective upon employer's submission of new enrollment

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Annual retiree audit

- **No later than August 15:** Employers must report to TRSL the earnings of all persons paid in the prior fiscal year, including earnings for part-time, substitute, or temporary employment as well as independent or corporate contract work. *NOTE: This includes earnings reported on IRS Form W-2 and those reported on IRS Form 1099.*
- **Upon receipt of the file:** TRSL auditors will identify all retirees, comparing the employer data to the information submitted in EMIS over the course of the prior year. Additional certification may be required for variances or unreasonable reporting.

REMINDER: Submitting timely, accurate enrollments is key to avoiding overpayment charges that can occur with the annual retiree audit.

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RTW Provisions – Law Comparison

2010 RTW Law Impact determined by *position**	***Reemployment Eligible Retiree:** Grandfathered & adv. speech degree	**Earnings Limit Positions** 25% annual TRSL benefit	**Retired Member (everything else)** Suspended benefit
	Core Subject No impact	**Special Leave** No impact	**Critical Shortage positions** No impact
2020 RTW Law Impact determined by employment circumstances	**Earnings Limit** 25% avg. comp.	**Suspended Benefit** earns supplemental benefit	**Suspended Benefit**

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Determining Retirees RTW Group

1. Is date of retirement before July 1, 2020?
   - No – 2020 RTW Group
   - Yes – Next question
2. Does retiree have previous RTW employment history?
   - No – 2010 Group
   - Yes – group indicated by last RTW employment type

Standard **12-month waiting period** exists

- Reemployment is not prohibited – however, retirees **cannot receive their TRSL benefit** AND an employment income during this time frame.

All 36-month waiting periods expired on or before June 30, 2023.

2010 RTW Law
Retired **before** July 1, 2020

- Position typically determines provision & benefit impact
- Generally, most beneficial for certified classroom teachers

2020 RTW Law
Retired **on or after** July 1, 2020

- Hiring method determines "options"
- No option without limitation

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Identifying retiree's group

Examples of employment history records for retirees who retired prior to 07/01/2020.

Employment History

Empr ID	Emp Ind	Employer Name	RTW Type	Employment Dates
[redacted]	P	[redacted]		08/22/1983 to 05/29/1992
	P			08/17/1992 to 06/12/2013
	P			06/13/2016 to 06/22/2016
	C		RTW-FAC-EL (Position 001)	09/01/2021 to 05/26/2022
	C		RTW-EL-TUT	08/11/2022 to 01/08/2023
	R		RTW-CORE-ELA	01/09/2023 to 05/26/2023
	C		RTW-SPL-MAT	08/14/2023 to 10/13/2023

Special Transfer Group example:** Placed into 2020 RTW Group based on "old" eligibility (pre-2022); able to move into 2010 RTW Group since never given opportunity
(above – made election; below – election still available)

Employment History

Empr ID	Emp Ind	Employer Name	RTW Type	Employment Dates
[redacted]	P	[redacted]		10/31/1984 to 01/18/1985
	P			08/19/1987 to 05/31/1989
	P			09/05/1989 to 05/31/1990
	P			08/16/1990 to 01/06/2016
	C		RTW-FAC-EL (Position 001)	08/22/2021 to 99/99/9999

Employment History

Empr ID	Emp Ind	Employer Name	RTW Type	Employment Dates
[redacted]	P	[redacted]		09/29/1982 to 05/31/1985
	P			08/22/1984 to 05/31/1985
	P			08/20/1985 to 11/15/1985
	P			06/12/1989 to 05/31/1990
	P			08/16/1996 to 04/29/2014
	P			04/30/2015 to 05/26/2017
	C		RTW-ELA1208(Position 112)	08/01/2018 to 05/24/2019
	C		RTW-ELA1208(Position 112)	08/01/2019 to 05/04/2020
	C		RTW-ELA1208	11/01/2020 to 01/27/2021
	C		RTW-FAC-EL (Position 001)	01/28/2021 to 04/07/2021
	C		RTW-FAC-EL (Position 001)	11/01/2021 to 03/31/2022
	C		RTW-FAC-EL (Position 001)	08/11/2022 to 10/03/2022
	C		RTW-FAC-EL (Position 001)	08/10/2022 to 99/99/9999

Election to move to 2020 example: employed prior to creation of 2020 RTW Law (default 2010 RTW Group); converted to 2020 (irrevocable election).

Note: 06/30/2020 – 06/30/2020 history is usually a "dummy line" added as a result of the annual RTW audit.

Employment History

Empr ID	Emp Ind	Employer Name	RTW Type	Employment Dates
[redacted]	P	[redacted]		10/01/1984 to 06/30/1998
	P			09/01/1998 to 12/31/2013
	R		RTW-ELA1208	06/30/2020 to 06/30/2020
	C		RTW-ACT487(Position 011)	07/24/2020 to 08/31/2022

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2010 RTW Provisions

Benefit Impact	No impact	**Earnings Limit** (25% of Benefit)	Suspended benefit
Position eligibility	Grandfathered group, advanced speech, certain classroom teachers and full-time critical shortage positions	Substitute classroom teacher, tutor, proctor, nurse, literacy instructor, presenter of professional development	All other positions, including administrative, athletic, clerical, paraprofessional, food services, etc.
Contribution requirement	**Yes**, refundable upon terminating reemployment	**Yes**, refundable upon terminating reemployment	**No**

TRSL | Reemployment of retirees

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2020 RTW Options

Option	**RTW Option 1** Earnings Limit / 25% FAC	**RTW Option 2** Suspended benefit	**RTW Option 3** Suspended Benefit
Provision eligibility	Available to all part-time and full-time direct employment positions	Available to all full-time direct employment positions	Applies to all employment by contract or corporate contract
Contribution requirement	**Yes**, refundable upon terminating reemployment	**Yes**, accrues supplemental benefit (1) RTW & DOT needed to resume)	**No** (DOT needed to resume)

TRSL | Reemployment of retirees

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No impact provisions - retired before July 1, 2020

Those who retired **before July 1, 2010** (grandfathered group) or who hold an **advanced speech degree** can be reemployed in **any position, any capacity, with no impact**.

Otherwise, the following position-centric categories are available

Critical Shortage	**Full- and part-time** classroom teachers in **any subject** where a shortage exists
	Full-time, certified speech therapist, speech pathologist, audiologist, educational diagnostician, school social worker, school counselor school psychologist, interpreters, educational transliterators, or educators of the deaf or hard of hearing
Core Subject	Full- and part-time, **directly employed** retirees certified in **math, science, English language arts,** or **special education** (excluding gifted/ talented)
Special Leave	Certified **directly employed** retirees age **62+ with 30+ years of service**, when filling a teaching vacancy due to **maternity, military,** or **extended sick leave** or **sabbatical**

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No impact provisions, cont'd

Three separate categories with nuanced differences:

Critical Shortage

Continuous declaration requirement and annual certification required

- Applicable for **all subjects**
- Can fill position for **entire year**

All critical shortage enrollments **cease on 06/30** of any given fiscal year

Core Subject

No declaration process, no forms

- Applicable only to **math, science, ELA**, and **Special Ed** positions
- Full- or part-time & substitute
- Retiree maintains eligibility only if **no non-retired applicants** (retiree can be "bumped" from position)

Special Leave

No declaration process, no forms

- Applicable for **all subjects**
- Retiree must meet required **age** and **service credit criteria**
- Vacancy must be due to **specific leave scenarios**

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New critical shortage declaration (*effective permanently)*

To declare a critical shortage for your parish: *CONTINUOUS PROCESS*

- A general statement that you are soliciting applications for future employment of certified teachers must be:
  1. Advertised at least **once per month, continuously** in official journal
  2. Posted at career development office of every post-secondary institute within 120-mile radius at the **beginning of each semester**
- Additionally, must prominently display a list of unfilled positions and ***any*** position filled with a retiree on employer's website or the governing authority's website

To utilize critical shortage for a specific position: *ANNUAL PROCESS*

- Retiree must be **certified** in subject area or position
- Must have an applicant pool of **fewer than three**

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Pros and cons of switching groups

Converting from **2010** to **2020** Group	Converting from **2020** to **2010** Group*
Irrevocable	**Binding until 07/01/2027**
• Earnings limit option available to all directly employed positions • Earnings limit typically higher when based on FAC • Option 2 allows for additional service credit • Employment by contract results in suspension of benefit	• No impact to benefit if employed in critical shortage, core subjects, or special leave provisions • If employed in capacity other than described above, could have earnings limit or suspension of benefit **Special Transfer Group: Option is not available for everyone*

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Surveys

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

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