

### Agenda

- Employer Membership Information Site (EMIS) Authorized Contacts
- TRSL Eligibility and Enrollments
- · Optional Retirement Plan
- · Monthly Contribution/Salary Reporting
- Service Credit Certifications/Corrections
- Retirement Processes/Issues





### TRSL vs. LASERS: Comparison for state agencies

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

TRSL Liaisons

Each agency is assigned a Refirement Benefits Analyst liaison

Liaison for most DOA State Agencies:

Quincia Ezejiofo, quincia, ezejiofo@trsl.ord
or 225-922-3265

TRSL Liaisons

TRSL Lia

# Employer Procedures Manual (EPM) Employers' guide for TRSL reporting, including 18 topic-specific indices \*\*Transport Strate\*\* \*\*

### **Employer/Member Information System** (EMIS) TRSL's employer database Employers can · Certify/correct employee data Upload required files/reports\* View various reports \*OSUP reports monthly salary/contributions & sick leave usage for most state agencies (DOA agencies) with TRSL-covered employees

### **Member Summary**

Member's personal information

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





### **Account History**

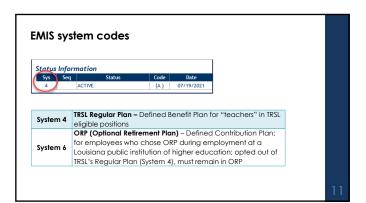
Location to view member's service credit by fiscal year

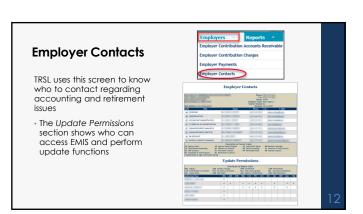
 Way to identify any questionable years left to certify when reviewing a member's account



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## Monthly Salary/Contributions Displays member's current fiscal year salary and contributions reported • Can be used to determine when Agency Certification can be completed • Active members (EXP): • "3": Earnings expected • "4": Earnings may be reported • "0": No earnings can be reported



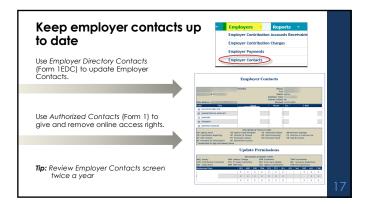


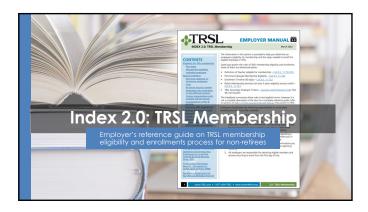
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nquiry (INQ)	Offers view-only access
Sick/Annual Leave Update/Corrections (SLU)	Sick Leave – Use to update employees' sick leave usage     Annual Leave - (Higher ed and state agencies only) – Use to report annual leave balances
Prior Year Certifications/ Corrections (PYC)	Use to update Actual Earnings (gross earnable compensation), Full-Time Only Earnings, and Questionable Year Certifications for a closed out (or prior) fiscal year
erminations (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

### 

## 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.





### **Enrollments process**

Documents to include in hiring packet

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

10

### Form 2R: Election to Retain Membership

LSA R.S. 11:723

When a Louisiana state agency hires an employee, the new hire is normally eligible for LASERS membership. If that employee has a least 5 years of 1R3. eligibility credit, he may elect to retain 1RSL membership, instead of joining LASERS.

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

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



20

### Form 2R errors

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

### ERROR EXAMPLES:

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

TRSL Liais	ons
employer name, empli	or contact information for your agency's liaisons, use the search box below. You can search by the eyer ID, or liaison's first or lost name. You will see an accountant liaison and a retirement analyst liaison fo fer to the following list of liaisons' specialities:
	number Liabon: For help with Contributions Exception Reports, Salary Rejections lists, contribution, enrollment eligibility, etc.
	inement Analyst Liabsen: For help with questionable years, service credit certifications, sick leave artial cost corrections, etc.

### Membership Eligibility - SPECIAL CONDITIONS

### Part-time, seasonal, or temporary employment

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

### Ten or more years of TRSL

- eligibility service credit
- W-2 employees onlyCan work 20 hours or less

### Definitions:

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

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

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

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

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

All new hires are required to complete Form 2FRB

Keep original signed form in employees' personnel records



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

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

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

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

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

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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

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### What is the Optional Retirement Plan (ORP)?

### ORP is a Defined Contribution (DC) Plan

- Established July 1, 1990
   Provides retirement benefits to participants based on contributions and interest earned on their investments
   Portable

### The decision to participate in ORP is irrevocable

ORP participants do not participate in TRSL's Defined Benefit Plan and are not considered TRSL members

### Participants control their own investments through private carriers Employee & employer contributions are invested by the ORP carrier in the investment option(s) chosen by the employee Participants are 100% vested from date of enrollment



### ORP eligibility for NON-higher education employees

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

If the ORP participant is employed in a position covered by another Louisiana public retirement system, see below:  $\cdot \underline{\text{If member hos fewer than five years}} : You will enroll him/her in the new retirement system$ 

- If member has **five or more years**: He/she can opt to retain ORP membership under TRSL by completing a Form 2R within 60-days of new employment

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

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

### **ORP** enrollment

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

- Employee completes Sections 1-3
- Employer completes Section 4 and submits <u>original</u> Form 16 to TRSL for processing

Section 2 — Carrier designation						
New enrollment Change of ORP carrier Existing ORP participant	Name of ORP carrier VOYA Financial (formerl) Teachers insurance and. Corebridge Financial (for					



### **Current ORP carriers**



https://trsl.beready2retire.com



https://www.tiaa.org/public/tcm/louisianaorp



https://www.corebridgefinancial.com/rs/trsl

ORP co	ntribut	ion rates					
The total emploincludes the fo	llowing:	Total ORP Employer Contribution Rate (FY 2025)					
Transfer Amountransferred to 6		**Transfer Amount	6.2%				
The transfer rat	e is 6.2%**	*Shared UAL	15.9%				
Shared UAL: Th unfunded acc		Total Employer Contribution Rate 22.1%					
Contributions tran ORP participar		* ORP participants contribute 8 administrative fee.	% of salary, less a 0.0	D5% TRSL			
**Employer	6.2%	** LSA R.S. 11:927 sets the empl amount, which cannot be less		r			
Total transferred to ORP carrier	14.15%	^ TRSL retains the UAL portion of the employer's total contribution rate.					

ORP salary & contribu	
Contributions reported/transferr \$69,000 for <u>calendar year 2024</u>	red to the ORP carriers are limited to
The limit includes both the empartments	ployee and employer contribution
Optional Retirement Plan Maximum Contribution Li	
Calendar Year	Maximum Annual Contribution (Employer & Employee contributions)
2024	\$69,000
2023	\$66,000
2022 2021	\$61,000 \$58,000
2020	\$57,000

### **Termination of ORP participants**

Do not process an online termination in EMIS for an ORP participant

- Update your agency's software with the termination date for the participant to ensure salary information is no longer reported to TRSL
- When the former employee requests a rollover of his ORP funds, TRSL will contact you for a termination date
- TRSL will provide the confirmed termination date to the former employee's ORP carrier to initiate the rollover



### Office of State Uniform Payroll (OSUP)

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

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



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### Monthly contribution payments by OSUP

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

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

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	5 - Member	5			
	U - Member	5	1		
	Employer	5	1		
	1 - Employer	5	1		
	TOTAL	\$0.00	1		

### Additional invoices/actuarial costs

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

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

Any correction made by a state agency outside of the monthly salary/contributions remittance is the responsibility of the state agency individual state agency will be responsible for submission of payment and the Payment Distribution Voucher (Form 4D) to TRSL for these additional costs.

Form 4D should accompany payment and can be submitted by several methods:  $\cdot \ \, \text{Mail to TRSL's address}$ 

- Fax to 225-922-4258
- Email to Form4D@trsl.org

### Earnable compensation

Compensation (wages, salary, and other payments) earned by the member during the full normal working time in a position that is TRSL-eligible

All earnable compensation is reported as "Actual Earnings"

- Member and employer contributions must be made on all earnable compensation
- Report contributions in the fiscal year earned (July 1 through June 30)
- Contribution reports and payments are due by the 15th of each month
- Payments made after close of fiscal year should be moved to the correct fiscal year

### Types of contributions

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

### Tax sheltered · Active members only

### Tax unsheltered

- Employees on workers compensation (contributions via third-party payments) • Employees on workers' compensation and using their sick leave
  - USERRA payments
  - Employer contributions

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C.O	ntri	ฒ	tion	rate	25

Contributions are calculated based on member's gross earnable compensation

Member (employee) portion: 8.0%

**Employer portion** (subject to change each fiscal year):

- Normal cost: Amount needed to fund benefits accrued in the fiscal vear
- Administrative expense rate: Non-investment administrative expenses of TRSL (funded directly beginning in FY 2019)
- Account Funding Contribution (AFC) rate: Funding mechanism to directly pay for future benefit increases (PBIs)—funded directly beginning FY 2025
- Shared UAL: Unfunded accrued liability payment

### LASERS vs. TRSL contribution rates

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

		Employee		Employer rate (ER)			
Fiscal year	LASERS/TRSL sub-plans	contribution rate	Normal cost	Admin expense rate	AFC Rate**	Shared UAL	Total ER
LASERS	Rank & file employees (prior to 7/1/2006)	7.5%	2.35%		1.50%	30.00%	34.74%
2024-25	Rank & file employees (on or after 7/1/2006)	8.0%		0.89%			
	K-12 Regular Plan*	8.0%			1.50%	15.90%	
TRSL	Lunch Plan A	9.1%	3.73%	0.38%			21.51%
2024-25	Lunch Plan B	5.0%					
2024-25	Higher Ed Regular Plan	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

### **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
- $\ensuremath{\textbf{Do}}$  not reduce because the employee is docked or on leave without pay (LWOP)

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

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

### Identifying Errors from Monthly Salary/Contribution Reports

Two reports available:

- · Contribution Exceptions
- · Salary Rejections

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

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

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

1

### **Contribution Exceptions Report**

Identifies reporting and enrollment errors

Should be reviewed, cleared, or reconciled each month

Retrieve from the Employer Contribution Charges screen under the Employers menu in EMIS

- Available for **Defined Benefit** retirement plan (System 4)
- Two ways to retrieve report



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### **Retrieving the Contribution Exception Report**

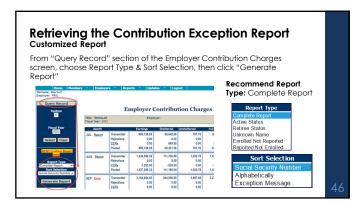
### **Default SSN Sort**

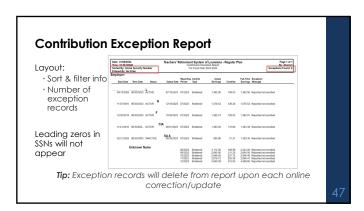
Click on the last "Error" message on the screen

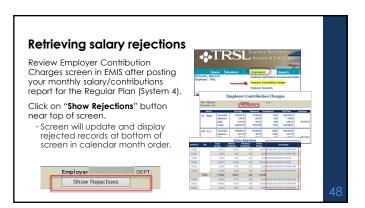
- Pulls cumulative report sorted by SSN
- Leading zeros in SSNs will not appear

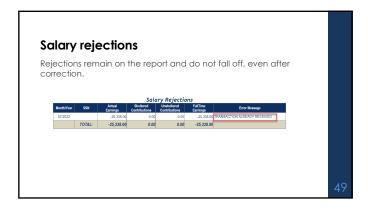
TRSL - REGULAR Fiscal Year:		Employ Show	er: Rejections	SC BD		
Month		Earnings	Sheltered	Unsheltered	Full-Time	Employer
JUL Report	Transmittel	1,237,676.57	97,043.49	19.20	1,240,912.51	
	Rejections	7,756.68	620.53	0.00	7,756.68	
	CCRs	-5,151.96	-412.16	0.00	-2,697.32	303,742.45
	Posted	1,224,767.93	96,010.80	19.20	1,230,458.51	
AUG Error	Transmittal	1,648,844.21	130,503.92	132.20	1,649,635.35	
	Rejections	8,011.25	607.30	33.60	8,011.25	
	CCRs	-4,902.04	-392.16	0.00	-4,902.04	405,710.87
	Posted	1,635,930.92	129,504.46	98.60	1,636,722.06	
SEP Error	Transmittal	7,348,769,65	581,962.39	4,669.27	7.354.294.04	
	Rejections	0.00	0.00	0.00	0.00	
	CCRs	-134.48	-25.22	14.46	14,464.76	1,822,461.52
	Posted	7,348,635.17	581,937.17	4,683.73	7,368,758.80	
OCT (Errer	Transmitte/	10,228,711.78	811,716.36	4,157.77	10,236,007.93	
	Rejections	9,99	0.00	0.00	0.00	
	CCRs	-11,015.23	-881.22	0.00	2,249.33	2,533,988.74
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## Clearing exceptions & rejections Online updates in EMIS • Enrollments – Contact assigned Analyst Liaison • Terminations • Contribution Correction (current fiscal year only) • Prior Year Salary Correction (previous fiscal year) Must have specific access rights designated on Authorized Contacts (Form 1)

### (Online) Prior Year Salary Corrections Use to correct prior year actual earnings, contributions, and full-time earnings

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





### Terms/definitions

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

### Terms/definitions (cont'd)

### Service credit formula:

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

### Percent (%) effort formula:

• # hours worked / # hours in a full workday

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

5/8 hours = 63% effort

### **Retrieving Questionable Years Report**



Query Record	
Employer 10	
Report Selection	
● retirement actions pending  ● all outstanding questionable years  ● fiscal years loos than/equal to 3 years old  ● fiscal years greater than 3 years old  ● by fiscal years	
Sort Selection SSN fiscal year	

### Questionable Years Report

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

- years old.

   Option 5: By Fiscal Year This report will list all outstanding questionable years for a range of fiscal years or a single fiscal year of your choosing.

### **Questionable Years Report**

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

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

Current Count (7 or Original Count 617	-FREEDOMY				Engelsyon 90% Comple					
Description of Brass 1. Annual salary is more 2. Let pass of impleant 3-Charged impleant / Please update/en 4-flattal year of servic 5-(61) Promitte part to	than 5% decrease and for an employer. Terminated decrept the numbered are a could not present	let your o te florid yo blue been to contined	d amployment of treation date	00		mplopers will be bu peroxition, resulting of cost to proceedings				-
Name .	Pp.	555	Thead New	Status	Enter of Employment	Saler of Termination	Alted Earstop	Full-Time Earnings	Sendor Exidit	Researcher Questioning Total
	4		2001	ACTIVIDADE	10152400		18(89.00	18,8843	100	2
	4		2621	ACTIVE	907265		80,744.46	BUREA	630	4
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	4		2021	ACTIVE	1995/995		31(50).11	32,469.39	4.95	4
	4		2604	ACTIVE	0027,2636		30,840,311	33,489.25	6.99	4
	4		2021	ACTIVE	15349119		25,619,79	30,6534	0,56	1,4
	4		2021	ACTIVE	40/25/24/8		50,307/6	63,696.76	0.30	6,4
	4		2621	ACTIVE	1509(20)		20,079,27	60,325.09	9.36	1.4
			2601	ACTIVEROP.	96393903		200.40	200.40	0.00	2,4
	4		2021	ACTIVE	05/34/9019	1419/900	25,006.22	21,666.02	0.27	3,4
	4		2021	ACTIVE	00002008	460,000	20/01/24	2002.00	430	3,4
			2621	ACTIVE	19/29/2018	4622399	12,996.00	SUMMER	100	3.4

How to certify questionable years

Three online processes:

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

 ${\it Must have access rights designated on Authorized Contacts (Form~1)}$ 



Full-Time Only Corrections

Updates service credit

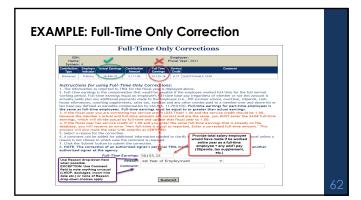
Must provide correct Full-time
Earnings amount

Use Reason drop-down box or enter
Comment

Medical Leave (Other than Sabbatcal)
Granuer (Granuer Comment)

Area on the provide of t

# 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 research remaining and the same and the same are removed and the first protection of the pro



### **COMMON ERRORS: Full-time earnings**

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

### **COMMON ERRORS: Part-time employment certification**

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

	Salary Correction Full-Time	
Instruction	ns for using Full-Time Comment:	
1. Required f	or Primary when the Full-Time is differen	t.
2. Select a re	ason for the full-time change.	
3. A commen	t can be added for additional information	needed
to clarify the	change. The comment is optional unless	a reason
is not chosen	in which case the comment is required.	
Reason:		
	Full-Time not previously reported	_
Comment:	1st Year of Employment After DROP	
	1st Year of Employment	
	Last Year of Employment	
	Official Leave (Other than Sabbatical)	
	Sabbatical at Reduced Pay Extra Earnings	
	Workers' Compensation	
	Summer School Earnings	
_	Full-Time Farnings Under/Over-stated	
	Part-time Employee	
_	Subsitute Earnings	

64

### **COMMON ERRORS: Miscellaneous**

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



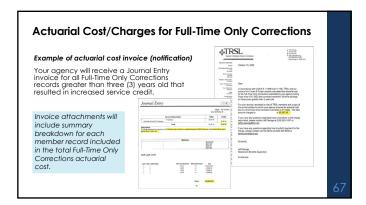
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### **Actuarial Cost for Full-Time Only Corrections**

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 certifying/correcting years is calculated	ng questionable
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



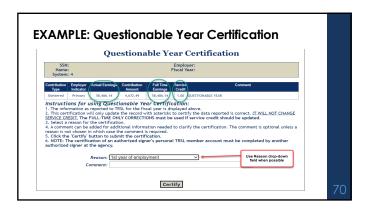
### **Questionable Year Certification**

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

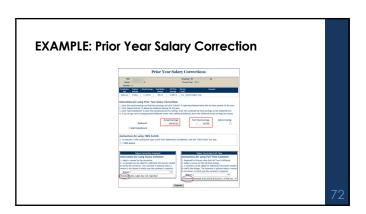
- Must select Reason from dropdown box or enter Comment
- If applicable, you must select "Part-time Employee" from the "Reason" drop-down list and enter the percent effort in the comment field for member to receive correct service credit for eligibility



# EXAMPLE: Questionable Year Certification Record appears on the Questionable Years report • Example: New hire as of 07/01/2020; 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. Name Sys SSN Riscal Status Date of Date of Actual Full-time Service Reason for Employment Termination Earnings Credit Questioning Year DOE JAME 4 ACTIVE 07/01/ S\$4,46.14 S\$4,46.14 1.00 2



## 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 compfor fiscal years more than three (3) years old, \$200 fee required



### **EXAMPLE: Prior Year Salary Correction**

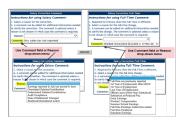
- Must provide correct total Actual Earnings & Full-time Earnings earned for the specified fiscal year
- Move rollover earnings to correct fiscal year if employee worked less than entire year for 1<sup>st</sup> year or last year of employment.

SSN Nerse System						olayer ID: cal Year: 2017	5C 8D	
Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Coast		Conste	•
Enter the	actual earn	ing Prior Yes ins and full tin ered correct (fiscal year)	Actual Brotell	click "Submit ig for the year is for editing. I	nter ti	sacing Shulterec	time (amount if entire fiscal employee	vided correct Full Earnings employee worked year as a full-time + any extra pays)
Cife						Stered, leave the S		

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### **EXAMPLE: Prior Year Salary Correction**

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



7/

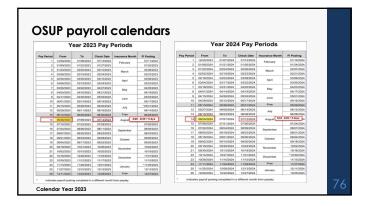
### **ROLLOVER EARNINGS**

June earnings reported in July

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

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

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



### June enrollments with no earnings posted

Step 1: Contribution Correction update (if current fiscal year) or Prior Year Salary Correction (if prior fiscal year) to remove \$ earned in June, but paid/posted in July from fiscal year following enrollment

**Step 2**: Prior Year Salary Correction to add rollover amount removed from Step 1 to fiscal year of enrollment

 Will need to provide full-time earnings member would have made had they worked July 1 – June 30



### **Actuarial Cost/Charges for Prior Year Salary Corrections**

If prior year correction <u>increases</u> earnings/contributions <u>and</u> service credi 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

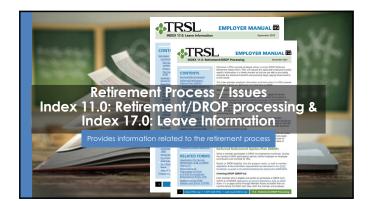
The three-year timeline for Prior Year Corrections:						
Current Fiscal Year:	FY 2024					
Fiscal Year 1:	FY 2023					
Fiscal Year 2:	FY 2022					
Fiscal Year 3:	FY 2021					
Older than three years:	FY 2020 & all fiscal years prior					

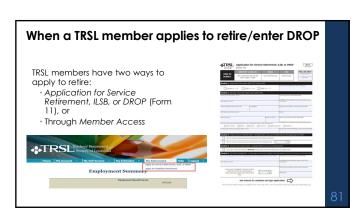
### Journal Entry screen

Online prior year corrections will create a record on your agency's Journal Entry screen in EMIS

 Actuarial JE – Prior Year Salary Corrections resulting in actuarial charges to your agency

		mpioy			
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		Employer	Contribution Charg	es	
		Employer	Payments		1
		Employer	Contacts		
		Journal E	intry		
		ORP Cont	ribution Charges		
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Er	nployer:				Fiscal Year:
	nployer:	JE Date	Fiscal Year Corrected	SSN	Fiscal Year:
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E Num 60858 60878 61317 61320		08/02/ 08/02/ 08/24/; 08/24/;	2024 2023 2023 2023 2023	SSN	
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E Num 60858 60878 61317 61320 61321		08/02/ 08/02/ 08/24/; 08/24/; 08/24/; 08/28/;	2024 2023 2023 2023 2023 2023 2023 2023	SSN	





### TRSL encourages members to:

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

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

Employers should receive a copy of acknowledgement letter confirming member's TRSL Retirement or DROP Application <u>within two weeks</u> of receipt at TRSL's office.

82

### Employer certifications: Retirement/DROP processing

The following data is needed for each TRSLcovered 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

Updates | Marie | Lee
Approx Centralizate | Marie | 1811
Annual Learn Update
Contribution | Cont

### **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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June 2, 2021	_	8.9		
MPS. PO BOX TOK LA TOK	100, 81578M	4TRSL		
Service		A44.201		06-6
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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 received, whichever is later

# 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 Full-time earnings amount for member's last full fiscal year in DROP Full-time earnings for the full fiscal year in DROP Full-time earnings for member's last full fiscal year in DROP Full-time earnings for the full fiscal yearnings f

# Termination date vs. retirement date Termination date cannot be the same as the retirement date. Termination dates do not have to be the same for TRSL and insurance. TERMINATION DATE Member's last day of work or last day of official leave RETIREMENT DATE Day after termination date or the date TRSL receives completed retirement application (whichever is later)

### **Employer sick leave certification**

- · Certification of sick leave days used for all fiscal years of employment, including fiscal years during DROP
- · Certification of sick leave days paid at retirement



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

### Sick leave days used

Employers must certify sick leave information for each fiscal year (July 1

- Months of contract (9, 10, 11, or 12) must be entered for each fiscal year
- · Number of sick leave days used

OSUP submits annual sick leave file

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



Updates

Annual Leave Update

### 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:
- .. בייקייופוו Dates: For Beginning Date field, enter member's DROP begin date
- oFor Ending Date field, enter member's DROP end date



