The information presented in this index describes the following:

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

### Related terms and definitions

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

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

- **Full-time earnings**: The compensation that would be payable if the employee worked full-time for the entire reporting period plus any extra earnings. For service credit certifications, the full-time earnings amount should be the compensation the member would have earned if he/she worked the entire fiscal year as a full-time employee in a TRSL-covered position plus extra earnings.

- **Part-time for the purpose of earning service credit for eligibility purposes**: Employees are considered part-time for the purpose of earning service credit for eligibility purposes if they are scheduled to work what the employer considers a full normal work week but are scheduled to work less than a full normal day (100 percent effort). This definition of part-time service credit should not be confused with the definition of a part-time employee found in Index 2.0 (any employee who normally works 20 hours or less per week or a teacher in a post-secondary educational institution who normally works less than one-half of the classroom hours designated as full-time by the institution per semester or quarter).

- **Percent (%) effort**:
  - **Percent effort for Adjunct Professors**: The percentage of credit hours or classes taught per semester. For example, if the number of credit hours considered full-time per semester is 12 and someone teaches 6 credit hours, their percent effort is 50% (6 credit hours divided by 12 credit hours)
  - **Percent effort for all other positions**: The percentage of a full day an employee is scheduled to work. For example, if someone is scheduled to work 5 hours per day and 7 hours is considered a full day, then their percent effort is 71% (5 hours divided by 7 hours = 0.71)

- **Questionable year**: A fiscal year whose service credit requires certification.
• **Rollover earnings:** Money earned in one fiscal year but incorrectly reported in the following fiscal year. Earnings should be reported in the fiscal year they were earned (accrued) even if they were paid in the following fiscal year.

### What is service credit?

Service credit is a component of the defined benefit formula used to calculate a member’s retirement benefit. It is a measure of the number of years a member has worked and contributed to TRSL. Service credit also includes any service established by the member’s eligible purchase or transfer of service and any unused sick and/or annual leave converted to service credit at the time of the member’s retirement.

*(Purchases and transfers are discussed in Index 9.0 and 8.0 respectively; information on leave credit conversions can be found in Index 17.0).*

TRSL service credit is earned and credited by fiscal year, not calendar year. TRSL’s fiscal year begins July 1st and ends June 30th each year.

**EXAMPLE:** FY 2015 is the period from 07/01/2014 to 06/30/2015

No more than one year of service may be granted for any fiscal year as per LSA-R.S. 11:701(9).

There are two types of service credit that members earn:

- **Service credit for benefit computation:** Used to calculate a member’s retirement benefit or DROP deposit amount. (Determines the dollar amount of benefits a member will receive at retirement)

- **Service credit for eligibility purposes:** Determines the benefit percent factor or multiplier (Regular Plan only), as well as determining retirement eligibility. (Determines when a member is eligible to retire)
  - A member’s benefit computation service credit can differ from his eligibility service credit if the member has any part-time service during his TRSL-covered work history. Employees are considered part-time for the purpose of earning service credit for eligibility purposes if they are scheduled to work a full normal work week but are scheduled to work less than a full normal day. This definition of part-time for the purpose of earning service credit for eligibility purposes differs from the definition of part-time for determining eligibility to contribute to TRSL.
Service credit formula

Service credit for benefit computation is calculated as Actual earnings divided by full-time earnings (or AE / FTE)

**EXAMPLE:** $25,354 actual earnings / $42,500 Full-time earnings = .60 year service credit

Service credit for eligibility

Service credit for eligibility is calculated as service credit for benefit computation divided by Percent Effort

**EXAMPLE:** someone working 5 / 7 hours per day is working 71% effort

- their actual earnings are $25,354 with full-time earnings of $42,500, resulting in 0.60 service credit
- their eligibility credit is 0.85 (calculated by dividing 0.60 by 0.71)

In some instances TRSL will use different methods to calculate service credit if the service credit formula above does not result in a reasonable service credit for the employee’s dates of employment.

Impact of service credit

Service credit is a component in the defined benefit formula TRSL uses to compute a member’s retirement benefit. The formula is based upon the member’s total (benefit computation) service credit, final average compensation, and a benefit accrual rate (i.e. benefit multiplier).

**BENEFIT FORMULA**

\[ \text{SERVICE CREDIT} \times \text{FINAL AVERAGE COMPENSATION (FAC)} \times \text{BENEFIT FACTOR} \]
EXAMPLE: A TRSL member with 28 years of benefit computation service credit, who is eligible to retire with a 2.5% benefit factor, and has a final monthly average compensation of $3,500.00, will have his monthly benefit computed as follows:

28 x 2.5% x $3,500.00 = $2,450.00 per month

In this example, the member is receiving 70% of his final average compensation \[28 \times 2.5\% = 70\% \times FAC\]

Identifying records that require service credit certification

What is a questionable year (QY)?

A questionable year (QY) is a member’s fiscal year earnings record that meets any one of TRSL’s established criteria to require employer certification or correction. An earnings record that meets any of the following criteria will be ‘questionable’, i.e. the record will require the employer to certify or correct actual earnings and full-time earnings for the fiscal year, so that members receive the correct amount of service credit and, upon retirement, the correct retirement benefit amount.

There are four questionable year criteria:

<table>
<thead>
<tr>
<th>REASON CODE 1</th>
<th>Annual earnings decreased more than 5% from previous year</th>
</tr>
</thead>
<tbody>
<tr>
<td>REASON CODE 2</td>
<td>1st year of employment for an employer / 1st year of employment after DROP</td>
</tr>
<tr>
<td>REASON CODE 3</td>
<td>Changed employers during the fiscal year and/or break in service</td>
</tr>
<tr>
<td>REASON CODE 4</td>
<td>Partial year of service credit not previously certified</td>
</tr>
</tbody>
</table>

Occasionally, employers may see a fifth reason code (P/T – Possible part-time employment). This reason code was not added via an automated process like the other 4 reason codes above but was added by TRSL analysts during a review process. This reason code is in the process of being phased out and has been replaced with the Request for Part-time Certification letter.

An earnings record can meet more than one reason code to be questioned. For example, if someone is hired in January their service credit will post as a less than a full year. That record will meet Reason Code 2 (1st year of employment) and Reason Code 4 (partial year of service credit not previously certified).
Questionable Years Report

All employer personnel with authorized access to EMIS will have access to their agency’s Questionable Years Report. This report identifies members who have questionable years requiring certification.

Report options

There are five options for creating the Questionable Years Report:

- **Option 1: Retirement Actions Pending** - Records appearing on the “RETIREMENT ACTIONS PENDING” report option will primarily consist of members with a current retirement, DROP, purchase, or transfer application or a benefit estimate request on file and for whom a separate Questionable Years Letter has been issued. Employers are encouraged to certify these questionable years first due to the member’s pending application/request on file at TRSL.

- **Option 2: All Outstanding Questionable Years** – This report will list all outstanding questionable years for your agency. If applicable, a “RETIREMENT ACTIONS PENDING” section will appear as the first page(s) of the report for any priority questionable year records for members with a current retirement, DROP, purchase, or transfer application or a benefit estimate request on file.

- **Option 3: Fiscal Years Less Than/Equal to 3 Years Old** – This report will only list questionable years that are within three years of the current fiscal year. Employers must certify questionable years within three years in order to avoid potential actuarial costs. See Actuarial cost for full-time only corrections for more details.

- **Option 4: Fiscal Years Greater than 3 Years Old** - This report will only list questionable years that are more than three years old. If applicable, a “RETIREMENT ACTIONS PENDING” section will appear as the first page(s) of the report for any priority questionable year records for members with a current retirement, DROP, purchase, or transfer application or a benefit estimate request on file only for fiscal years that are older than three (3) years old.

- **Option 5: By Fiscal Year** - This report will list all outstanding questionable years for a range of fiscal years or a single fiscal year, as specified by the employer.
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Sort selections

After selecting one of the report options described above, employers can then select how to sort the report:

- SSN
- Fiscal Year
- Member Status OR
- Reason Code

How to retrieve your agency’s Questionable Years report

1. Log onto EMIS
2. Under Reports menu, select “Questionable Years”
3. In the Query Record field on the left side of the screen, select your Report Selection option (choose only one):
   - Retirement actions pending
   - All outstanding questionable years
   - Fiscal years less than/equal to 3 years old
   - Fiscal years greater than 3 years old
   - By fiscal year
4. Select your desired Sort Selection (choose only one):
   - SSN (Social Security number)
   - Fiscal Year
   - Member Status
   - Reason Code
5. Click “Select”

NOTE: A new screen will open with the report. You must disable pop-up blockers to view your agency’s Questionable Years report.

Employers can re-run any of the report/sort selection options for the Questionable Years Report any time and as often as needed (weekly is recommended). Since new questionable years can be added to this report, TRSL encourages all employers to re-run their report(s) often to monitor progress and to determine if any new records have been added.
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EXAMPLE 1: Retirement Actions Pending (Option #1)

EXAMPLE 2: All Outstanding Questionable Years (Option #2)
EXAMPLE 3: Questionable Years for Fiscal Years Less Than/Equal to 3 Years Old (Option #3)

EXAMPLE 4: Questionable Years for Fiscal Years Greater Than 3 Years Old (Option #4)
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EXAMPLE 5: Questionable Years for Specified Fiscal Year(s) (Option #5)

NOTE: If this Report Selection is chosen, employer must enter desired fiscal year(s).
Requests for certification of questionable years

In addition to the reports described above, you may receive letters from TRSL requesting certification for questionable years. Below is a description and example of each request letter.

Questionable Years Letter

- This letter lists all questionable years for a specific member and the reason code for each questionable year
- This letter is primarily generated:
  - During a pre-retirement review each member goes through when they are within two years of retirement eligibility, or
  - Upon the receipt of a retirement application, or
  - Upon the receipt of a request for a benefit estimate, or
  - Upon the receipt of a purchase/transfer of service application.
- The questionable years identified on this letter are automatically added to the “Retirement Actions Pending” section of the Outstanding Questionable Years report

**EXAMPLE:** Questionable Years Letter
Unusual Questionable Years Letter

This letter is used to request certification for service credit for questionable years that have been deemed “Unusual Questionable Years” by TRSL staff.

Unusual Questionable years include Restored service credit not listed on a member’s account history; LIPA balances, Dual employment prior to fiscal year 1983, Refunded service credit not listed on a member’s account history, and some instances of substitute, summer school, or other earnings that fall outside the typical contract.

The unusual questionable years identified on this letter are not added to the “Retirement Actions Pending” section of the Outstanding Questionable Years report.

You should fill out this letter and return it to TRSL in lieu of submitting certification online.

EXAMPLE: Unusual Questionable Years Letter
Request for Part-time Certification

This letter is used to request certification for fiscal years that TRSL has identified as possible part-time for the purpose of earning service credit for eligibility based on enrollment data, other certifications previously submitted, or analyst judgment.

The fiscal years questioned on this letter are not added to the “Retirement Actions Pending” section of the Outstanding Questionable Years report.

**EXAMPLE:** Request for Part-Time Certification Letter
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Unreasonable Service Credit Discrepancy Letter

This letter is used to request clarification or additional information regarding service credit that is unreasonable based on the employment dates or because the reported full-time earnings are unreasonable.

EXAMPLE: Unreasonable Service Credit Discrepancy Letter
**Employer Notification of Update of Unreasonable Service Credit**

This letter is sent to employers if we do not get a response after 60 days of sending an Unreasonable Service Credit Discrepancy Letter.

This letter notifies you that TRSL has updated a member’s service credit for reasonableness after sending three request letters over a 60 day period.

**EXAMPLE:** Employer Notification of Update of Unreasonable Service Credit Discrepancy Letter

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Adjunct Certification Letter

This letter is used to request certification from Higher Education employers for members who appear to be adjunct professors.

**EXAMPLE:** Adjunct Certification Letter

```plaintext
Adjunct Certification Letter

This letter is used to request certification from Higher Education employers for members who appear to be adjunct professors.
```
How to certify service credit

Service credit certifications/corrections

Employers are responsible for accurately reporting actual earnings and full-time earnings so that members receive the correct amount of service credit. There will be times, however, when corrections are needed to the full-time earnings, actual earnings, and/or service credit posted to members’ accounts.

The Questionable Years report and request letters described above identify records requiring service credit certification. The information the employer certifies or corrects will determine service credit and will ultimately be used by TRSL to compute the member’s retirement benefit.

Designated employer personnel must be specifically authorized to perform service credit certifications and corrections by selecting “Prior year certifications/corrections” as an access right on Authorized Contacts (Form 1). This access right will provide access to all three online update programs in EMIS. The person who enters the correction, however, should not correct his or her own record. See index 1.0 for more details on EMIS access rights.

TRSL has three online certification programs available that will allow employers to certify questionable years (i.e. certify service credit) and/or make appropriate corrections:

- Questionable Year Certification
- Full-Time Only Corrections
- Prior Year Corrections (covered in Index 4.0)

Use the Questionable Year Process Chart on the following page to determine which program to use.

All three programs are available under the Updates menu in EMIS.

Once the questionable year is identified, employers should certify/correct the data using the appropriate online process. If a member still has any questionable years that have not been certified/corrected at the time of retirement or DROP, TRSL may adjust the service credit for reasonableness if necessary but questionable years will not be used in the member’s final average compensation when TRSL computes the retirement/DROP benefit. This can result in the member receiving a much smaller retirement/DROP benefit.
Employers should correct all fiscal years in which the incorrect amounts for actual and/or full-time earnings were reported for a TRSL-covered employee, even if it has not been identified as a ‘questionable year.’

Questionable Year Process Chart
Use this process to certify questionable years online:

<table>
<thead>
<tr>
<th>QUESTION</th>
<th>NO</th>
<th>YES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Question #1</td>
<td>Correct using the Prior Year Corrections (Form 4F) feature online.</td>
<td>Proceed to Question #2.</td>
</tr>
<tr>
<td>Are reported Actual Earnings correct?</td>
<td>Contact your TRSL Accountant Liaison if you have any questions. STOP</td>
<td></td>
</tr>
<tr>
<td>Question #2</td>
<td>Correct the service credit. Use the Full-Time Only Corrections feature online to correct full-time earnings and indicate the appropriate reason.</td>
<td>Proceed to Question #3.</td>
</tr>
<tr>
<td>Are reported Full-time Earnings the amount the employee would have earned if he/she worked a FULL contract at 100 percent effort, including all extra earnings (except in fiscal year member’s DROP participation ended)?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Question #3</td>
<td>If service credit indicated is an incorrect amount, use the Full-Time Only Corrections feature online to correct to 1.00 year.</td>
<td>Certify that the service credit is correct: Use the Questionable Year Certification feature online and indicate the appropriate reason.</td>
</tr>
<tr>
<td>Is service credit correct?</td>
<td>Contact your TRSL Analyst Liaison if you have any questions. STOP</td>
<td></td>
</tr>
<tr>
<td>Service Credit = Actual Earnings/Full-time Earnings (If actual earnings and full-time earnings are the same, service credit should be 1.00 year.)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Special Note on Part-time Eligibility
Are you certifying an employee who works less than a full day but works every day of a normal contract?

Employees who work less than a full day receive “part-time eligibility” credit in addition to their actual service credit.

EXAMPLE: An employee works 4 out of 7 hours for the entire school year. She actually earned $14,000. If she would have worked full-time for the entire year, her full-time earnings would have been $24,561.40. This employee’s percent effort is 57 percent (4 divided by 7).

How do you certify that online?
- Enter the full-time earnings as if this employee worked full-time for the entire year ($24,561.40).
- Choose “Part-Time Employee” from the “Reason” drop-down list.
- Enter an additional comment of “57% Effort.” This employee’s service credit will be .57 and since she worked the entire year, she will receive 1.00 year of eligibility credit.

Click here to view/print a PDF version of the QY process chart.
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Questionable Year certification procedures
Use these procedures to certify a member’s earnings and service credit for a closed fiscal year if actual earnings, full-time earnings, and service credit are all correct on the account history.

1. Log into EMIS
2. Select the “Questionable Year Certification” feature under Updates menu.
3. Enter System, SSN (Social Security Number), and Fiscal Year on the left side of the screen.
4. Click Select. Verify the correct member record has been retrieved (check member name and fiscal year).
5. Reason field – drop down menu
   a. Select Part-time Employee if member is a part-time employee (see special note below); or
   b. Select appropriate reason (if applicable); or
   c. Leave this field blank and use Comments field
6. Enter Comment
   a. If member is a part-time employee, you must enter the Percent Effort (see special note below); if not part-time then;
   b. Enter comment to provide additional details, such as:
       i. Changed from 12 month to 9 month
       ii. On Leave Without Pay for xx days
       iii. Earned less sales tax than prev year
   c. There is a limit of 72 characters combined between the Reason field and Comment field. If you need to add more details in the comment field, and the member is not part-time, then do not enter anything in the reason field. This will free up all 72 characters for your comment.
   d. If the situation cannot be adequately explained in the comment, please contact your assigned liaison to discuss the correction before submitting it.
7. Click “Certify.” A message will be displayed when the transaction is complete.
This process will turn on the Certified Indicator on the account history and will remove the fiscal year from the Questionable Year reports. It will not update service credit.

**Special note on questionable year certifications for employees working part-time for the purpose of earning service credit for eligibility purposes**

If you are submitting a Questionable Year Certification for a member considered part-time for the purpose of earnings service credit for eligibility purposes (a member working a full work week but less than 100 percent effort per day), you must choose “Part-time Employee” from the “Reason” drop down list and enter the percent effort in the comment field in order for the member to receive the correct service credit for eligibility purposes.

**EXAMPLE:** An employee is hired in July and is scheduled to work 6 out of 7 hours per day, 5 days per week (a full work week). Her actual earnings were correctly reported as $30,000.00, her full-time earnings were correctly reported as $34,884.00, and her service credit posted as 0.86. How do you certify that online?

- Select Questionable Year Certification under the Updates tab.
- Enter the System, SSN, and Fiscal Year and then hit “Select.”
- Choose “Part-time Employee” from the “Reason” drop down list.
- In the comment section, enter the % effort. In the above example you would enter “86% effort.”
- The Service Credit for Eligibility Purposes will be calculated by a TRSL analyst.

**NOTE:** Do not select “Part-time Employee” just because the member did not work the entire year or was a substitute teacher. The “Part-time Employee” reason should be reserved for members that were scheduled to work a full work week but less than 100 percent effort per day.
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Full-time Only Correction procedures

Use these procedures to correct a member’s full-time earnings and/or service credit for a closed fiscal year if either the full-time earnings or service credit are incorrect on the account history.

1. Log into EMIS
2. Select “Full-Time Only Corrections” under Updates menu
3. Enter System Code, employee's Social Security Number, and Fiscal Year (4-digit) on the left side of the screen.
4. Click Select. Verify the correct member record has been retrieved
5. Enter correct Full-time Earnings Amount
6. Reason field – drop down menu
   a. Select Part-time Employee if member is a part-time employee (see special note below); or
   b. Select appropriate reason (if applicable); or
   c. Leave this field blank and use Comments field
7. Enter Comment
   a. If member is a part-time employee, you must enter the Percent Effort (see special note below); or
b. Enter comment to provide additional details, such as:
   i. Changed from 12 month to 9 month
   ii. On Leave Without Pay for xx days
   iii. Earned less sales tax than prev year
   iv. Hourly wage employee/worked as needed
   v. Hourly wage employee scheduled over 20 hrs/wk

c. There is a limit of 72 characters combined between the Reason field and Comment field. If you need to add more details in the comment field, and the member is not part-time, then do not enter anything in the reason field. This will free up all 72 characters for your comment.

d. If the situation cannot be adequately explained in the comment, please contact your assigned liaison to discuss the correction before submitting it.

8. Click submit. A message will be displayed along with the changes made.

   a. If the Full-time Only Correction is for a fiscal year with multiple primary employers or result in a change in service credit greater than 0.20, you will receive a message saying “Your correction has been submitted, but must be reviewed by TRSL staff before the member’s account history can be updated. DO NOT RESUBMIT YOUR CORRECTION.” Please do not attempt to re-submit your correction if you get this message. TRSL will update the account history after the Full-time Only Correction has been reviewed.

9. Descriptions of any error messages, causes of the error, and corrective actions can be found on the [Online Reporting Error Messages table](#).

Common errors to avoid when processing Full-time Only Corrections

- Not including extra earnings (supplements, sales tax bonuses, stipends, etc.) in full-time earnings
- Entering full-time earnings amount for a period of time less than a full year (only entering the full-time earnings January – June if member was hired in January)
- Selecting “part-time employee” for someone that 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
- Selecting “part-time employee” instead of “Substitute Earnings” if the member was a substitute and worked sporadically throughout the year
• 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 Correction)

• Changing the full-time earnings by $0.01 if the actual and full-time earnings are both correct but the service credit is incorrect (in this case the correct full-time earnings should be entered to have the program re-calculate the service credit)

• 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 liaison for help if necessary)

• Not providing correct start or termination date in comment field if correct dates have not previously been reported

Special note on Full-time Only Corrections for members working part-time for the purpose of earning service credit for eligibility purposes

If you are submitting a Full-time Only Correction for a member considered part-time for the purpose of the earnings service credit for eligibility purposes (a member working a full work week but less than 100 percent effort per day), you must choose “Part-time Employee” from the “Reason” drop down list and enter the percent effort in the comment field in order for the member to receive the correct service credit for eligibility purposes.

EXAMPLE: An employee is hired in January and is scheduled to work 6 out of 7 hours per day, 5 days per week (a full work week). She actually earned $14,000.00. If she would have worked full-time for the entire year, her full-time earnings would have been $32,558.00. This employee’s percent effort is 86% (6 divided by 7).

How do you certify that online?

• Enter the full-time earnings as if this employee worked full-time for the full year - $32,558.00.

• Choose “Part-time Employee” from the “Reason” drop down list.

• In the comment section, enter the % effort. In the above example you would enter “86% effort.”

• The Service Credit for Benefit Computation and Service Credit for Eligibility Purposes will both be calculated by the system and/or by a TRSL analyst. In the above example they will both initially post as 0.43 ($14,000.00 divided by $32,558.00). A TRSL analyst will then calculate and update the Service Credit for Eligibility Purposes, which in this case would be 0.50. Service Credit for Eligibility Purposes is calculated by dividing the service credit by the percent effort (0.43 divided by 0.86 = 0.50).
NOTE: Do not select “Part-time Employee” just because the member did not work the entire year or was a substitute teacher. The “Part-time Employee” reason should be reserved for members that were scheduled to work a full work week but less than 100 percent effort per day.
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Actuarial cost for full-time only corrections

Any corrections for fiscal years greater than three years old that result in an increase in service credit could result in an actuarial cost to the employer in accordance with LSA-R.S. 11:888 and LSA-R.S. 11:158.

EXAMPLE: Agency Y submits two Full-Time Only Corrections (FTC) during FY 2020 to correct the FY 2013 and FY 2017 full-time earnings for employee Mr. Smith. Each correction will increase Mr. Smith’s service credit.

The three-year timeline for certifying/correcting Questionable years submitted during Fiscal Year 2020 is calculated as follows:

<table>
<thead>
<tr>
<th>Current Fiscal Year</th>
<th>FY 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiscal Year 1</td>
<td>FY 2019</td>
</tr>
<tr>
<td>Fiscal Year 2</td>
<td>FY 2018</td>
</tr>
<tr>
<td>Fiscal Year 3</td>
<td>FY 2017</td>
</tr>
<tr>
<td>Older than three years</td>
<td>FY 2016 &amp; all fiscal years prior</td>
</tr>
</tbody>
</table>

In the above example, Agency Y has submitted FTCs for FY 2013 and 2017 which both increase the service credit for Mr. Smith. The FTCs were submitted during FY 2020. The FY 2013 is more than three years old so the agency will incur an actuarial charge for this service credit correction. The other FTC for FY 2017 is within the three year grace period. The agency will not be charged for the FY 2017 service credit correction.

The actuarial cost for a small subset of these Full-time Only Corrections can be calculated as the corrections are received during the fiscal year. Your account will be charged for these corrections via journal entries as they are calculated.

The actuarial cost for the remainder of these Full-time Only Corrections will be calculated after the close of the fiscal year. This allows TRSL to consider multiple corrections submitted throughout the fiscal year for individual members and base any actuarial cost on the net change in service credit. You will be charged for these corrections via journal entry and will receive a cover letter, a copy of the journal entry, and a list showing the increase in service credit for each member.

NOTE: Questionable Year Certifications and Full-Time Only Corrections should not be used if the actual earnings are not correct. Refer to Index 4.0 for instructions on Prior Year Corrections if actual earnings are not correct.