K-12 and Charter Schools
Tuesday, March 10, 2020
Agenda

- TRSL Eligibility and Enrollments
- Monthly Contribution/Salary Reporting
- Service Credit Certifications/Corrections
- Agency Certification
- Return to Work in TRSL-Covered Positions
Index 2.0: TRSL Membership

- Employer’s Reference guide on TRSL membership eligibility and enrollments process

**CONTENTS**
- Eligibility for TRSL membership
  - Plan types
  - Membership eligibility
  - Ineligible employees
- Special conditions
  - Part-time, seasonal, or temporary employees
  - Visas
  - Employees who contribute to two different systems

The information in this section is provided to help you determine an employee’s eligibility for membership and the steps needed to enroll the eligible employee in TRSL.

State laws govern the rules of TRSL membership eligibility and enrollment. Some of them are referenced below:

- Definition of Teacher (eligible for membership) – LSA R.S. 11:701(33)
- Part-time Employee Membership Eligibility – LSA R.S. 11:162
- Enrollment Timeline (60 days) – LSA R.S. 11:722
- Retain Membership provision (at least 5 years eligibility service credit) – LSA R.S. 11:723
TRSL membership eligibility

- Definition of “Teacher” – LSA R.S. 11:701(33)

- Eligible positions
  - All K-12 employees
    - Excludes 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)
  - Position is not seasonal or temporary
Generally employees who are part-time, seasonal, or temporary are not eligible for membership

Exceptions that require mandatory enrollment & reporting:

- Five (5) year rule {Effective 7/1/2003}
  - Five or more years of eligibility service credit
    - Applies to members in PreK-12 classroom teacher positions

- Ten (10) year rule
  - 10 or more years of eligibility service credit

- Secondary employment
  - Full-time at another TRSL-reporting agency, while working part-time, seasonal, or temporary in a TRSL-eligible position at your agency
    - W-2 earnings
    - Form 1099 payments
Prior to enrollment, use Member Summary screen to check employee’s TRSL membership status.
When entering the employee’s SSN into EMIS, ensure the SSN entered matches the SSN on the employee’s Social Security card.

Enrollment deadlines from date of hire:
- 60 days for active employees
- 30 days for retirees
Example Entry Screen if the employee has never contributed to TRSL before

**NOTE:** If you enroll the member with any incorrect information, please contact your Accountant Liaison immediately to correct it before any further processing.

**CAUTION:** Double-check that SSN is correct!
Contact your TRSL Accountant Liaison for assistance with any enrollment errors.

**EXAMPLES:** Incorrect SSNs, incorrect date of employment (hire date), enrollment to be deleted if employee was not eligible to participate in TRSL, etc.

**Note:** Do not enroll and term with the same date.
**Points to remember**

**Member Summary**

The Member Summary contains a summary of the member’s account at TRSL. Limited information will be available on beneficiaries and survivors of deceased members.

Due to the public records law, the home address, benefit payment address, date of birth, gender, bank information and designation of beneficiaries is not accessible for retirees of TRSL and those members participating or who have completed participation in DROP.

- **Double-Check SSN (compare to copy of SS card)**

- **Know time frames to complete enrollments**
  - 30 days for retirees
  - 60 day for actives

- **Determine if position is covered by TRSL**
- **Check for prior membership in TRSL**
Provides information on salary and contribution reporting

Includes instructions for identifying and correcting previously reported contributions for current year and prior years
Earnable compensation

- **Definition:**
  - 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).
Earnable compensation includes the following:

- Extra pay for after (and before) school daycare programs
- Extra pay for collecting fees at ball games
- Cash housing allowances
- Overtime, bonuses, stipends, tax revenue supplements
- Form 1099 payments if:
  - Employee is a TRSL retiree working in a TRSL-eligible position
  - Secondary employment for non-retirees:
    - W2 employee with another primary employer
    - Individual contracts over $1,000
    - Cumulative amount of payments issued by a single employer exceeds $15,000 in a fiscal year

This is not an inclusive list. Contact your Accountant Liaison for assistance.
Earnable compensation does not include the following:

- Per diem
- Post allowance
- Payment in kind
- Hazardous duty pay
- Reimbursement of expenses due to employment
- Payment in lieu of unused sick or annual leave
- Lump sum payments for discontinuation of contractual services
- 1099 secondary employment payments for $1,000 or less (single contract) of $15,000 or less cumulative (for non-retirees only)
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).
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 Accountant or Retirement Benefits Analyst Liaison for assistance with these reports.
Contribution exceptions & salary rejections

- Available from the “Employer Contribution Charges” screen under the Employers menu in EMIS
- Each report identifies reporting and enrollment errors.
- Both reports should be reviewed, cleared, or reconciled each month.

![TRSL Teachers' Retirement System of Louisiana](image)
Review the Employer Contribution Charges screen in EMIS after posting your monthly salary/contributions report for each applicable retirement plan (System 4, 3, 2)

Click on the last “Error” message on the screen.
## Contribution Exception Report

**Teachers' Retirement System of Louisiana - Regular Plan**  
**Contribution Exception Report**  
**For Fiscal Year 2019-2020**

<table>
<thead>
<tr>
<th>Employer:</th>
<th>BOARD</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Start Date</strong></td>
<td><strong>Term Date</strong></td>
</tr>
<tr>
<td>17 - Unknown Name</td>
<td>10/2019</td>
</tr>
<tr>
<td>2 - RACHELLE A</td>
<td>01/06/2012</td>
</tr>
<tr>
<td>18 - LAWRENCE</td>
<td>09/04/2018</td>
</tr>
<tr>
<td>7 - LLOYD</td>
<td>09/03/2013</td>
</tr>
<tr>
<td>1 - WILLA L</td>
<td>08/28/2018</td>
</tr>
<tr>
<td>6 - COURTNEY N</td>
<td>08/06/2019</td>
</tr>
<tr>
<td>37 - Unknown Name</td>
<td>10/2019</td>
</tr>
<tr>
<td>3 - RACHEL R</td>
<td>08/07/2013</td>
</tr>
<tr>
<td>8 - CLYTIA N</td>
<td>09/01/2014</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>4 - WRIGHT</td>
<td>08/08/2018</td>
</tr>
<tr>
<td></td>
<td>08/2019</td>
</tr>
</tbody>
</table>
Clearing exceptions

- Online updates in EMIS
  - Enrollment
  - Termination
  - Contribution Correction (current fiscal year only)
  - Prior Year Salary Correction (previous fiscal year)
- Must have specific access rights designated on Authorized Contacts (Form 1)
Retrieving Salary Rejections

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

- Click on the “Show Rejections” button near top of the screen.
  - Screen will update and display rejected records at bottom of the screen.
## Salary Rejections

<table>
<thead>
<tr>
<th>Month/Year</th>
<th>SSN</th>
<th>Actual Earnings</th>
<th>Sheltered Contributions</th>
<th>Unsheltered Contributions</th>
<th>FullTime Earnings</th>
<th>Error Message</th>
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<td>5,165.33</td>
<td>413.23</td>
<td>0.00</td>
<td>5,165.33</td>
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<td><strong>413.23</strong></td>
<td><strong>0.00</strong></td>
<td><strong>5,165.33</strong></td>
<td></td>
</tr>
<tr>
<td>08/2019</td>
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<tr>
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<td>38</td>
<td>4,458.17</td>
<td>356.65</td>
<td>0.00</td>
<td>4,458.17</td>
<td>CONTRIBUTION AMT MUST BE 0</td>
</tr>
<tr>
<td>TOTAL:</td>
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<td><strong>20,339.96</strong></td>
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<td><strong>20,339.96</strong></td>
<td></td>
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<tr>
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<td>335.31</td>
<td>ORP MEMBER</td>
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<td><strong>0.00</strong></td>
<td><strong>26.82</strong></td>
<td><strong>335.31</strong></td>
<td></td>
</tr>
<tr>
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<td>94.50</td>
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<td>0.00</td>
<td>1,334.34</td>
<td>PERSON IN ESTIMATED STATUS</td>
</tr>
<tr>
<td>TOTAL:</td>
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<td><strong>1,421.84</strong></td>
<td><strong>7.00</strong></td>
<td><strong>0.00</strong></td>
<td><strong>1,421.84</strong></td>
<td></td>
</tr>
</tbody>
</table>
Common rejection types:

- ORP MEMBER
- PENDING RET/DROP or ESTIMATED STATUS Rejections
- CONTRIBUTION MUST BE 0
- NEG MONEY AMOUNT DISALLOWED
To correct salary reporting in the current fiscal year

**Instructions for using Contribution Correction:**

1. Click 'Edit' or 'Add' in the first column to open the line for editing.
2. Enter the actual earnings and full-time earnings and click 'Replace' if replacing data that has been posted for the month. If only actual earnings OR full-time earnings is changing, enter the same amount for the field not changing and enter the new amount for the field that is changing.
3. Enter the actual earnings and full-time earnings and click 'Add' or 'Add Zeros' if adding a posting for the month. Adding zeroes can only be done for July, August and June in which 0.00 should be entered for the actual earnings and full-time earnings. Full-time earnings are required for the rest of the months.
4. Click 'Delete' or 'Delete Zeros' to delete the posting for the month.
5. Click 'Cancel' to undo changes entered or to return to the initial display.
6. Enter actual earnings and full-time earnings with the decimal. For example, to enter $10 key in 10.00.
7. Contribution Type "30" is for sheltered contributions and Contribution Type "10" is for unsheltered contributions.
Can also change (Edit) or remove (Delete) earnings reported in the current year.
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.
Enter a termination date for an employee who:

- Resigns
- Changes to a non-covered position at your agency or
- Is approved for TRSL disability retirement

Use MM/DD/YYYY format.

Update within 30 days of the member’s last day of work (or last day of official leave).
Provides instructions for identifying and correcting records requiring service credit certification.
Related 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.
- **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:**
  - # 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
Three online processes:

- Full-Time Only Corrections
- Questionable Year Certification
- Prior Year Salary Corrections

Must have access rights designated on Authorized Contacts (Form 1)
Online processes

- **Full-Time Only Correction**
  - 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 Correction**
  - Use when incorrect actual earnings reported.
Full-Time Only Corrections

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

**Reason:**
- 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

**Instructions for using Full-Time Only Corrections:**
1. The information as reported to TRSL for the fiscal year is displayed above.
2. Full-time earnings is the compensation that would be payable if the employee worked full-time for the full normal working period. Full-time earnings equal an employee’s full-time base pay (regardless of whether or not this amount is actually paid) plus any additional payments made to the employee (i.e., IPP summer school, overtime, stipends, cash house allowances, coaching supplements, sales tax, bonuses and any other monies paid to a member over and above his or her base pay defined as nontaxable compensation by LSA R.S. 11:701(10)). Full-time earnings for part-time employees is the same as full-time employees. Full-time earnings must be equal to or greater than actual earnings.
3. If the fiscal year you are correcting has service credit LESS THAN 1.00 and the service credit should be 1.00, because the member’s actual and full-time amounts are correct and are the same, you MUST ENTER THE SAME full-time earnings, which will divide actual by full-time and update that fiscal year to 1.00.
4. If the fiscal year has service credit of 1.00 and you enter the same full-time earnings that is already on the database, you will receive an error “New full-time is equal to reported. Enter a corrected full-time amount.” This process will also mark the year with asterisks as CERTIFIED.
5. Select a reason for the correction.
6. A comment can be added for additional information needed to clarify the correction. The comment is optional unless a reason is not chosen in which case the comment is required.
7. Click the 'Submit' button to submit the correction.
8. NOTE: The correction of an authorized signer’s personal TRSL member account must be completed by another authorized signer at the agency.
EXAMPLE: Full-Time Only Correction

- Record appears on the Questionable Years report
  - *EXAMPLE:* New hire as of 10/12/1999, termed on 6/2000
  - Need correct Full-time earnings to clear the questionable year record

<table>
<thead>
<tr>
<th>Name</th>
<th>Sys</th>
<th>SSN</th>
<th>Fiscal Year</th>
<th>Status</th>
<th>Date of Employment</th>
<th>Date of Termination</th>
<th>Actual Earnings</th>
<th>Full-Time Earnings</th>
<th>Service Credit</th>
<th>Reason for Questioning Year</th>
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</thead>
<tbody>
<tr>
<td>SUZANNE</td>
<td>4</td>
<td>4</td>
<td>2000</td>
<td>ACTIVE</td>
<td>10/12/1999</td>
<td>06/02/2000</td>
<td>18,813.50</td>
<td>18,813.50</td>
<td>0.78</td>
<td>2,3,4</td>
</tr>
</tbody>
</table>
EXAMPLE: Full-Time Only Correction

Instructions for using Full-Time Only Corrections:
1. The information as reported to TRSL for the fiscal year is displayed above.
2. Full-time earnings is the compensation that would be payable if the employee worked full-time for the full normal working period. Full-time earnings equal an employee's full-time base pay (regardless of whether or not this amount is actually paid) plus any additional payments made to the employee (i.e., PIP summer school, overtime, stipends, cash house allowances, coaching supplements, sales tax, bonuses and any other monies paid to a member and above his or her base pay defined as earnable compensation by LSA-R.S. 11:701(10)). Full-time earnings for part-time employees is the same as full-time employees. Full-time earnings must be equal to or greater than actual earnings.
3. If the fiscal year you are correcting has service credit LESS THAN 1.00 and the service credit should be 1.00, because the member's actual and full-time amounts are correct and are the same, you MUST enter the SAME full-time earnings, which will divide actual by full-time and update that fiscal year to 1.00.
4. If the fiscal year has service credit of 1.00 and you use the Service credit field on the database, you will receive an error "New full-time is equal to actual". You may then proceed but this process will also mark the year with asterisks as CERTIFIED.
5. Select a reason for the correction.
6. A comment can be added for additional information. A reason is not chosen in which case the comment is required. The reason is optional unless a reason is chosen.
7. Click the Submit button to submit the correction.
8. IMPORTANT: The correction of an authorized signer's personal report must be approved by another authorized signer at the agency.

Full-Time Only Corrections

<table>
<thead>
<tr>
<th>Contribution Type</th>
<th>Employer Indicator</th>
<th>Actual Earnings</th>
<th>Contribution Amount</th>
<th>Full Time Earnings</th>
<th>Service Credit</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shattered</td>
<td>Primary</td>
<td>18,813.50</td>
<td>1,505.08</td>
<td>20,318.50</td>
<td>0.78</td>
<td>QUESTIONABLE YEAR</td>
</tr>
</tbody>
</table>

Provide total salary amount employee would have made if worked entire year (182 days) as a full-time employee + any additional pay (stipends, supplements, etc).

Use Comment field whenever possible

Full-Time Earnings: 20,318.50
Reason: [ ]
Comment: [ ]

[Submit button]
Common errors: Full-time earnings

- 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)
- 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 help if necessary).
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)
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*

**NOTE:** 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
  - Per employer’s research, employee has worked the entire year and had no dockages or leave without pay (LWOP) during FY 1998, and Full-time earnings previously reported is correct.

<table>
<thead>
<tr>
<th>Name</th>
<th>Sys</th>
<th>SSN</th>
<th>Fiscal Year</th>
<th>Status</th>
<th>Date of Employment</th>
<th>Date of Termination</th>
<th>Actual Earnings</th>
<th>Full-Time Earnings</th>
<th>Service Credit</th>
<th>Reason for Questioning Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>LISA F</td>
<td>4</td>
<td>6</td>
<td>1998</td>
<td>ACTIVE</td>
<td>08/14/1997</td>
<td>06/01/2005</td>
<td>21,479.04</td>
<td>21,479.04</td>
<td>1.00</td>
<td>2</td>
</tr>
</tbody>
</table>
EXAMPLE: Questionable Year Certification

Questionable Year Certification

SSN: Employer: BD
Name: M
System: 4

<table>
<thead>
<tr>
<th>Contribution Type</th>
<th>Employer Indicator</th>
<th>Actual Earnings</th>
<th>Contribution Amount</th>
<th>Full Time Earnings</th>
<th>Service Credit</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sheltered</td>
<td>Primary</td>
<td>21,479.04</td>
<td>1,718.29</td>
<td>21,479.04</td>
<td>1.00</td>
<td>QUESTIONABLE YEAR</td>
</tr>
</tbody>
</table>

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 Comment field when needed

Certify
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
- $150 fee if correction increases earnings/contributions and service credit or average comp for fiscal years more than three (3) years old; *fee will be requested if required*
**EXAMPLE: Prior Year Salary Correction**

### Prior Year Salary Corrections

<table>
<thead>
<tr>
<th>Contribution Type</th>
<th>Employer Indicator</th>
<th>Actual Earnings</th>
<th>Contribution Amount</th>
<th>Full Time Earnings</th>
<th>Service Credit</th>
<th>Comment</th>
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</thead>
<tbody>
<tr>
<td>Sheltered</td>
<td>Primary</td>
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<td>950.32</td>
<td>12,098.12</td>
<td>0.32</td>
<td>QUESTIONABLE YEAR</td>
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**Instructions for using Prior Year Salary Corrections:**

1. Enter the actual earnings and full-time earnings and click "Submit" if replacing Sheltered, Primary, or Full-Time Earnings for the year.
2. Click on the "Sheltered" link to open the form for editing. Enter the combined full-time earnings on the sheltered line.
3. Click on the "Full-Time Earnings" link to open the form for editing. If the employee worked only full-time, enter the full-time earnings and leave the Sheltered actual earnings box empty.
4. If you have previously entered the Sheltered Actual Earnings, you will see the following message: "Agency entered correct Actual Earnings (fiscal year total)"

- **Agency provided correct Full-time Earnings** (amount if employee worked entire fiscal year as a full-time employee + any extra pays)

- **Actual Earnings**
  - Sheltered: 14678.92
- **Full-Time Earnings**
  - 42750

[Check box] Delete Posting
Agency must complete both the Salary Correction Comment and Salary Correction Full-Time sections.
**EXAMPLE: Prior Year Salary Correction**

### Prior Year Salary Corrections

<table>
<thead>
<tr>
<th>Contribution Type</th>
<th>Employer Indicator</th>
<th>Actual Earnings</th>
<th>Contribution Amount</th>
<th>Full Time Earnings</th>
<th>Service Credit</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sheltered</td>
<td>Primary</td>
<td>11,878.92</td>
<td>950.32</td>
<td>12,098.12</td>
<td>0.32</td>
<td>QUESTIONABLE YEAR</td>
</tr>
</tbody>
</table>

**Instructions for using Prior Year Salary Corrections:**
1. Enter the actual earnings and full-time earnings and click “Submit” if replacing Sheltered data that has been posted for the year.
2. Click “Delete Posting” to delete the Sheltered posting for the year.
3. Click “Add Unsheltered” to open the Unsheltered line for editing. Enter the combined full-time earnings on the Sheltered line.
4. If you do not want to change posted Sheltered values when adding Unsheltered, leave the Sheltered actual earnings box empty.

**Sheltered:**
- Actual Earnings: 14678.92
- Full-Time Earnings: 42750

**Instructions for using 100% Switch:**
1. To execute a 100% contribution type switch from Sheltered to Unsheltered, click the “100% Switch” box only.

**Salary Correction Comment**

**Instructions for using Salary Comment:**
1. Select a reason for the correction.
2. A comment can be added for additional information needed to clarify the correction. The comment is optional unless a reason is not chosen in which case the comment is required.

- **Reason:** [Dropdown]
- **Comment:** Nov sales tax not reported

**Salary Correction Full-Time**

**Instructions for using Full-Time Comment:**
1. Required for Primary when the Full-Time is different.
2. Select a reason for the full-time change.
3. A comment 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:** [Dropdown]
- **Comment:** Worked 9/21/2016-1/2/2017; 9 Mon EE
Certifying Part-time Employment

- Applies to employees who work every day of a full normal week, but less than a full normal day.
  - Example: Employee who works 5 hours per day every day of the work week, Full-time is 7 hours per day

1. Calculate Full-time Earnings amount
   - Annual salary amount if employee worked entire year as a full-time employee, plus any extra earnings

2. Select “Part-time Employee” from Reason drop-down field

3. Provide % effort or hours worked/hours full day in Comments field
EXAMPLE: Part-time employment certification

Full-Time Only Corrections

<table>
<thead>
<tr>
<th>Contribution Type</th>
<th>Employer Indicator</th>
<th>Actual Earnings</th>
<th>Full-Time Earnings</th>
<th>Service Credit</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sheltered</td>
<td>Primary</td>
<td>19,911.05</td>
<td>19,911.05</td>
<td>0.00</td>
<td>QUESTIONABLE YEAR REASON (1) P/T</td>
</tr>
</tbody>
</table>

Instructions for using Full-Time Only Corrections:
1. The information as reported to TRSL for the fiscal year is displayed above.
2. Full-time earnings is the compensation that would be payable if the employee worked full-time for the full normal working period. Full-time earnings equal an employee’s full-time base pay (regardless of whether or not this amount is actually paid) plus any additional payments made to the employee (i.e., PIP, summer school, overtime, stipends, cash house allowances, coaching supplements, sales tax, bonuses and any other monies paid to a member over and above his or her base pay defined as variable compensation by L55-R-5. 111701(10)). Full-time earnings for part-time employees is the same as full-time employees. Full-time earnings must be equal to or greater than actual earnings.
3. If the fiscal year you are reporting has service credit LESS THAN 1.00 and the service credit should be 1.00, because the member’s actual and full-time amounts are correct and are the same, you MUST enter the SAME full-time earnings, which will divide actual by full-time and update that fiscal year to 1.00.
4. If the fiscal year has service credit of 1.00 and you enter the same full-time earnings that is already on the database, you will receive an error “New full-time is equal to reported. Enter a corrected full-time amount.” This process will also mark the year with asterisks as CERTIFIED.
5. Select a reason for the correction.
6. An error message will be issued if actual and full-time amounts are not chosen in which case the comment is required.

Full-Time Earnings: 23036.10

Reason: Part-time Employee
Comment: 86%, 179/179 Days

PART-TIME EMPLOYEE 86% 179/179 DAYS

<table>
<thead>
<tr>
<th>Date</th>
<th>By:</th>
<th>TSREG</th>
<th>REGULAR</th>
<th>19,811.05</th>
<th>23,036.10</th>
</tr>
</thead>
<tbody>
<tr>
<td>01/23/2019</td>
<td>TRSL - Anthony Zeringue</td>
<td>TSREG</td>
<td>0.84 MA</td>
<td>19,075.04</td>
<td>22,762.88</td>
</tr>
<tr>
<td>01/18/2019</td>
<td>TRSL - Anthony Zeringue</td>
<td>TSREG</td>
<td>0.98 FT</td>
<td>19,075.04</td>
<td>19,511.04</td>
</tr>
</tbody>
</table>
Common errors: Part-time employment certification

- 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
Provides information and instructions for employer certifications needed when a member applies for retirement or enters DROP.
Agency Certification (Form 11B)

- Requested when a TRSL member retires or enters DROP
- Certifies member’s termination date and service credit for the current fiscal year
- Available under Updates menu
  - Must have access rights designated on Authorized Contacts (Form 1)
Employer must wait for all final earnings & contributions to post to TRSL **before** completing Agency Certification.

Verify on TRSL’s Monthly Salary/Contributions Screen.
Contains information regarding the employment of TRSL retirees in TRSL-covered positions.
Does not specify whether or not you can hire a retiree

Does specify what happens to a retiree’s benefit and contributions upon being employed in a TRSL eligible position

The hiring of staff is an employment matter, governed by the employment policies of your agency/board.
La. R.S. 11:710 establishes...

1  Waiting period

2  Retired Teacher

2a  Re-employment Eligible Retirees

2b  Re-employment Eligible Positions

2c  Re-employment Eligible Critical Shortage Positions

3  Retired Member
When does the law apply?

- RTW law applies to any work arrangement where a TRSL retiree is re-employed with a TRSL agency, performing TRSL duties.
- In addition to direct employment, the RTW law applies to the employment via contract or corporate contract.

*LLCs, staffing agencies, third party agencies
*Method of payment does not matter (AP vs 1099, grant money, contract/one-time, “vendor”)

Example: a retiree contracts (independently or via corporate contract) with a school board to perform educational consulting services. This would be classified as a “retired member” and the retiree would be subject to a benefit suspension.
When does the law NOT apply?

- Disability retirees who have not yet converted to service
  - If a disability retiree returns to work in the field of education, whether public or private, his/her TRSL disability benefit will be terminated, in accordance with state law.
- ORP retirees
- TRSL retirees employed in a LSERS or LASERS eligible position
### Waiting period for TRSL RTW retirees

<table>
<thead>
<tr>
<th>Required waiting period: Criteria for 12 months &amp; 36 months</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>12 months</strong></td>
</tr>
<tr>
<td>Individuals who retired before July 1, 2017</td>
</tr>
<tr>
<td>Individuals who retired on or after July 1, 2017, and have advanced degrees in speech therapy, speech pathology, or audiology</td>
</tr>
<tr>
<td>Individuals who retired on or after July 1, 2017, and whose retirement benefit <strong>was not</strong> actuarially reduced or <strong>was not</strong> calculated at an accrual rate of less than 2.5%</td>
</tr>
<tr>
<td><strong>36 months</strong></td>
</tr>
<tr>
<td>Individuals who retired on or after July 1, 2017, and whose retirement benefit <strong>was</strong> actuarially reduced or <strong>was</strong> calculated at an accrual rate of less than 2.5%</td>
</tr>
<tr>
<td>Plan B members who retire on or after July 1, 2017.</td>
</tr>
</tbody>
</table>

*All retirees returning to work are subject to a 12- or 36-month waiting period, as applicable, which **starts on the date of retirement** and continues for the duration of re-employment or the lapse of the waiting period, whichever occurs first.*
Member Summary page provides indicator for waiting period

**Status Information**

<table>
<thead>
<tr>
<th>Sys</th>
<th>Seq</th>
<th>Status</th>
<th>Code</th>
<th>Date</th>
<th>DROP Record</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>0</td>
<td>RETIRED</td>
<td>(R)</td>
<td>02/15/2018</td>
<td></td>
</tr>
</tbody>
</table>

**TRSL Regular Plan Information**

- Date of Service Accrual: 08/16/1996
- Switch-Over Date: 
- Social Security Eligibility Date: 

**Original Retirement Plan**
- RTW 36 mo waiting period

**Service Credit for Benefit Computation**

<table>
<thead>
<tr>
<th></th>
<th>Member Contributions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regular Service</td>
<td>21.50</td>
</tr>
<tr>
<td>Total as of 02/15/2018</td>
<td>21.50</td>
</tr>
</tbody>
</table>

**Total service credit for eligibility as of 02/15/2018 (excluding leave credit): 21.50**

- **EXCEPTION:** If the retiree holds an advanced degree in speech therapy, speech pathology, or audiology, the retiree will have a 12-month waiting period regardless of the notation on his or her Member Summary page.
## Teacher vs Member

<table>
<thead>
<tr>
<th>RETIRED TEACHER</th>
<th>RETIRED MEMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Receives a monthly benefit after fulfilling applicable waiting period</td>
<td>• Does not receive monthly benefit during period of re-employment</td>
</tr>
<tr>
<td>• Pays contributions to TRSL</td>
<td>• Does not pay contributions to TRSL</td>
</tr>
<tr>
<td>• May be subject to a 25% earnings limit</td>
<td></td>
</tr>
</tbody>
</table>

*12- or 36-month waiting period applies.*
Key terms & definitions

- **“Classroom teacher”**: Any employee whose position of employment requires a valid Louisiana teaching certificate and who is assigned the professional activities of instructing pupils in courses in classroom situations for which daily pupil attendance figures are kept; or who is assigned to proctor admission, evaluation, or assessment testing.

- **Substitute “classroom teacher”**: Any "classroom teacher" employed in a temporary capacity to fill the position of another "classroom teacher" who is unavailable to teach for any reason.

- **School nurse**: Any TRSL retiree who returns to work in a TRSL-covered position as a school nurse as defined in La. R.S. 17:28.

- **Tutor**: A TRSL retiree who tutors any student in pre-kindergarten through 12th grade.

*Includes retirees returning-to-work at Lab Schools.*
Re-employment eligible retirees

- Members who retired on or before June 30, 2010 (grandfathered group)
- Retirees who hold an advanced degree in speech therapy, speech pathology, or audiology
Re-employment eligible positions (25% earnings limit)

- Substitute PreK-12 “classroom teachers”
- Adult education or literacy program teachers
- School nurses, as defined in R.S. 17:28
- Presenters of professional development training
- Tutors for any PreK-12 student
- “Classroom teacher” employed in a temporary capacity to proctor tests

**EARNINGS LIMIT:** Retirees in these categories can earn up to 25% of their annual benefit amount during any fiscal year. If earnings exceed this, the benefit will be reduced by the amount in excess of the limit, up to the retiree’s annual benefit amount. If a retiree is re-employed in more than one position with an earnings limit, the limit applies to the total earnings for all such positions in the fiscal year.
Re-employment eligible positions (critical shortage)

- Full- or part-time PreK-12 classroom teachers where a critical shortage exists
- Full-time certified speech therapists, speech pathologists, audiologists, educational diagnosticians, school social workers, school counselors, school psychologists, interpreters, educational transliterators, or educators of the deaf or hard of hearing where a critical shortage exists

NOTE: The retiree is still subject to applicable waiting period.

The school superintendent and/or personnel director must complete certain actions to declare a critical shortage before re-employing a retiree. The employer, not TRSL, declares the critical shortage.
1. Advertise all full-time, critical shortage positions in the official journal on two separate occasions.
   - The advertisement/posting should be for the position and specific subject area to be filled and should be completed within a timeframe that is reasonably close to when the position will be filled
   - Official journal can be found on Secretary of State’s website
2. Post job notice at the career development office (or similar entity) of every post-secondary institution, public and private, within a 120-mile radius of school board (includes areas that fall outside Louisiana state lines).
3. If fewer than three qualified applicants apply, and a retiree who is certified in the subject area is to be hired, the employer must submit the required certifications to TRSL and BESE.

REMINDER: Employers should process the online enrollment for critical shortage hires at the same time as submitting the Form 15CS certification
By law, TRSL must suspend the benefit of a retiree enrolled under critical shortage until the Critical Shortage Certification (Form 15CS) is received and validated.

- Failure to submit the critical shortage certification within 45 days may delay the retiree’s receipt of retirement benefits or result in the retiree’s reclassification.
  - Any overpayment of benefits due to reclassification could result in an employer charge.
- Critical Shortages must be certified annually. TRSL will terminate all critical shortage enrollments on June 30th.
<table>
<thead>
<tr>
<th>Critical Shortage (CS) Area Required Information</th>
<th>PreK-12 Classroom Teacher</th>
<th>Full-time: Speech therapist, speech pathologist, audiologist, school counselor, school social worker, school psychologist, educational diagnostician, interpreter, educational transliterator, and educators of the deaf or hard of hearing</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Completion of TRSL Form 15CS will satisfy the below requirements set forth in law. Employers are required to maintain proof of certification requirements, advertisements, and applicant information.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Statement declaring CS in position to be filled</td>
<td>✓ ✓ ✓</td>
<td>✓</td>
</tr>
<tr>
<td>Name of certified retiree hired to fill CS</td>
<td>✓ ✓ ✓</td>
<td>✓</td>
</tr>
<tr>
<td>Duration of employment</td>
<td>✓ ✓ ✓</td>
<td>✓</td>
</tr>
<tr>
<td>Date of certification to BESE</td>
<td>✓ ✓ ✓</td>
<td>✓</td>
</tr>
<tr>
<td>Statement that position has been properly advertised on two separate occasions</td>
<td>✓ ✓</td>
<td>✓</td>
</tr>
<tr>
<td>Date of advertisement(s)</td>
<td>✓ ✓</td>
<td>✓</td>
</tr>
<tr>
<td>Statement that no certified, non-retired applicants applied, or that there were fewer than three certified applicants</td>
<td>✓ ✓</td>
<td>✓</td>
</tr>
<tr>
<td>Signatures of superintendent and personnel director</td>
<td>✓ ✓</td>
<td>✓</td>
</tr>
<tr>
<td>Signature of school board designee</td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td>Job notice posted at every career development office (or similar entity) of a postsecondary institution within a 120-mile radius of school board</td>
<td>✓ ✓</td>
<td>✓</td>
</tr>
</tbody>
</table>
“Retired members” are individuals employed in a TRSL-eligible position who do not meet the definition of a "retired teacher," as outlined in the RTW law.

- This may include individuals re-employed in administrative and other positions not meeting the “retired teacher” criteria, as well individuals re-employed by contract or corporate contract.

- TRSL benefits are suspended for the duration of re-employment.

- No employee or employer contributions are required.

DROP/ILSB account withdrawals can still be made, even if a retiree’s monthly benefit is suspended.
## Summary of RTW provisions

<table>
<thead>
<tr>
<th>RTW category†</th>
<th>Contributions required</th>
<th>*Benefits suspended</th>
<th>25% annual earning limit</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>RETIRED TEACHER:</strong> <em>Benefit suspension applicable if retiree is within applicable waiting period</em></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grandfathered group</td>
<td>YES</td>
<td>NO</td>
<td>NO</td>
</tr>
<tr>
<td>Advanced degree in speech/audiology</td>
<td>YES</td>
<td>NO</td>
<td>NO</td>
</tr>
<tr>
<td>Critical shortage positions</td>
<td>YES</td>
<td>NO</td>
<td>NO</td>
</tr>
<tr>
<td>PreK-12 substitutes</td>
<td>YES</td>
<td>NO*</td>
<td>YES</td>
</tr>
<tr>
<td>Adult education</td>
<td>YES</td>
<td>NO*</td>
<td>YES</td>
</tr>
<tr>
<td>School nurses</td>
<td>YES</td>
<td>NO*</td>
<td>YES</td>
</tr>
<tr>
<td>Presenter of professional development</td>
<td>YES</td>
<td>NO*</td>
<td>YES</td>
</tr>
<tr>
<td>Tutor</td>
<td>YES</td>
<td>NO*</td>
<td>YES</td>
</tr>
<tr>
<td>Proctor</td>
<td>YES</td>
<td>NO*</td>
<td>YES</td>
</tr>
<tr>
<td><strong>RETIRED MEMBERS:</strong></td>
<td>NO</td>
<td>YES</td>
<td>N/A</td>
</tr>
</tbody>
</table>

†*Includes retirees that return to work at Lab Schools*

*Benefits may be reduced or suspended if earnings limit is exceeded.*
Enrollments: must be submitted to TRSL within 30 days of re-employment.

- Determine the provision that applies based on how you hire the retiree, even if waiting period has not lapsed.

- Certification of the following positions has been included in the online enrollment process:
  - Advanced degree (speech and audiology related)
  - Adult education and literacy
  - School nurse
Select the Return-to-Work provision you are hiring the retiree under.

**NOTE:** EMIS will determine if the retiree being enrolled is within the grandfathered category as well as if retiree is within waiting period.
Are there penalties for employers who do not enroll TRSL RTW retirees?

- State law requires TRSL to charge employers for any overpayment of benefits resulting from a failure to notify TRSL in a timely manner:
  - Retiree is not enrolled within 30 days from date of hire
  - Monthly salary report is more than 30 days after month’s close
- Overpayments occur when:
  - Retiree is a “retired member” whose benefit would have been suspended if enrolled timely
  - Retiree is a “retired teacher,” but because of failure to enroll timely or late salary report, retiree exceeds 25% earnings limit
  - Retiree is reclassified due to error in RTW enrollment type

**EXAMPLE:** RTW enrollment for “retired member” processed on 3/10/2020 with a hire date of 1/5/2020; Benefit suspended effective 04/01/2020; Overpaid benefits charged to employer for period 1/5/2020 – 3/30/2020.
Terminations: should be submitted to TRSL within 30 days of the retiree’s last day of employment.
- This allows TRSL to know when to put the retiree back on payroll, as applicable.

Refund of contributions: Retirees applying for a refund of contributions are not subject to the 90-day waiting period (as it applies to active members). However, they must submit a completed Retiree Refund Application (Form 7A).
RTW retiree reporting requirements

- **Monthly salary reporting:** Due within 15 calendar days after the end of the month.
  - Should include the salary paid to all individuals identified as a “retired teacher” under the RTW law.
  - RTW law requires “retired teacher” earnings to be reported within 30 days of the end of the month.

- **August 15 reporting:** Employers are required to submit to TRSL the earnings of all persons paid in the prior fiscal year, including retirees and disability retirees.
  - Report all earnings and payments, even if they are for part-time, substitute, temporary, independent, or corporate contract work.
  - Include individual’s position and designation as part- or full-time.
**RTW Resources**

- **TRSL website:** [www.TRSL.org](http://www.TRSL.org)
  - Retirees tab; Return-to-Work section
  - Member brochure: *Returning to Work after Retirement*

- **Employer Procedures Manual, Index 15.0:**
  - Frequently asked questions (FAQs)
  - PreK-12, lab & charter schools flowchart
  - Step by Step: Declaring a Critical Shortage
  - Form 15CS

- **Return-to-work Liaison, Jessica Trosclair**
  - 225-925-3663 or 1-877-275-8775 ext. 3663
  - [Jessica.trosclair@trsl.org](mailto:Jessica.trosclair@trsl.org)
Employer Training/Assistance (ETA) Specialists can assist you with your training needs.

ETA Specialists can also assist you with researching and gathering data for questionable years and sick leave.
Onsite assistance for special issues

- New this year – onsite assistance available immediately after end of presentation, after lunch, or after LSERS presentation.
- Retirement analysts and accountants will be available for one-on-one assistance.
- Laptops will be available to access EMIS.
Upcoming topics:

- Social Security Offsets (3/18/2020)
- 2020 Legislative Updates (6/24/2020)
Contact us...

- Local phone: 225-925-6446
- Toll free (outside Baton Rouge): 1-877-275-8775
- Website: [www.TRSL.org](http://www.TRSL.org)
- Email: [web.master@trsl.org](mailto:web.master@trsl.org)