Agenda

- TRSL Eligibility and Enrollments
- Optional Retirement Plan
- 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

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

Eligible Positions

- All unclassified employees
  - Must work at least half of what the college or university considers full-time or more than 20 hours per week (employees who work 20 hours or less are considered part-time)
    - Higher education governing board employees
    - College/university employees
    - Lab school employees
      - Other than bus drivers and maintenance personnel

- Visa holders other than F-series or J-series visas
  - Exception: J-1 visa holders are TRSL eligible

- Position is not seasonal or temporary
Part-time, seasonal, or temporary

Generally employees who are part-time, seasonal, or temporary are not eligible for membership

Exceptions that require mandatory enrollment & reporting:

- Ten (10) year rule
  - 10 or more years of eligibility service credit
- Five (5) year rule {Effective 7/1/2003}
  - Five or more years of eligibility service credit
    - 5 year rule applies to *Lab School Classroom Teachers only*
- 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
Adjuncts

- Must determine eligibility EACH semester
- Traditional Adjuncts
  - Teach scheduled number of credit hours each semester
- Need to be 50% of Full-time to be eligible (unless the employee has 10 years TRSL service credit for eligibility or meets secondary employment criteria)
Eligibility for adjuncts

- Fall & Spring Semesters: If 15 hours is Full-time
  - 9 hours/15 hours = 60% **ELIGIBLE** (Fall or Spring)
  - 6 hours/15 hours = 40% **NOT ELIGIBLE** (Fall or Spring)
- Summer semester: If 6 hours is Full-time
  - 3 hours/6 hours = 50% **ELIGIBLE** (Summer)
- If eligible Fall & Spring, then eligible for Summer
**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!
Enrollment errors

- 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)

• Determine if position is covered by TRSL
• Check for prior membership in TRSL

Know time frames to complete enrollments
• 30 days for retirees
• 60 day for actives
Discusses the defined contribution plan available to academic and unclassified employees of Louisiana colleges, universities, and community colleges.
What is the Optional Retirement Plan?

- ORP is a Defined Contribution (DC) Plan.
  - Established July 1, 1990
  - Provides retirement benefits to participants based on contributions and interest earned
  - 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
Higher Education Employees Eligible for ORP

- New hires who are unclassified employees of colleges, universities, and community colleges and eligible for TRSL membership.
- New hires who are unclassified employees and not eligible for TRSL membership because of part-time, seasonal, or temporary employment.
- Current personnel who are unclassified employees enrolled in TRSL’s Regular Plan and have less than five years of retirement service credit.

**IRREVOCABLE ELECTION:** Includes elections made during part-time, seasonal, or temporary employment.
Are employees of technical colleges eligible for ORP?

- ORP is only available to academic and unclassified employees of higher education institutions (colleges, universities, and community colleges)
- ORP is not available to post-secondary/technical colleges unless the employee is already in ORP then they remain in ORP
  - SOWELA Technical Community College
  - L.E. Fletcher Technical Community College
  - Northshore Technical Community College
  - Northwest LA Technical Community College
  - Central LA Technical Community College
When is the employee eligible to join?

- Within 60 days of the initial hire date by an ORP-eligible employer; or
- Anytime after the 60-day window closes, but prior to vesting in TRSL’s DB Plan with 5 years of service credit; or
- TRSL members who have more than five years of retirement service credit and have never had the opportunity to elect ORP can choose to join ORP when initially hired by an ORP-eligible employer. They must be within their first 60 days of new employment.

  EXAMPLE: A TRSL regular member with 10 years of service credit with a K-12 employer changes jobs and is now, for the first time, working as an unclassified employee at a higher education institution.

Members who choose to participate in ORP after being in the TRSL Defined Benefit Plan (Regular Plan): At the member’s request, only the member portion of retirement contributions will be transferred to the carrier if the member has been in TRSL more than 60 days.
Higher Ed ORP contribution components

- **Employer contributions:** The total contribution rate for all employers includes the following:
  - **Transfer Amount:**
    - The percentage amount actually transferred to each ORP participant’s account; set by law or Board resolution.
    - The transfer rate minimum is 6.2%
  - **Shared UAL:**
    - The percentage all employers pay toward the unfunded accrued liability (UAL) and retained by TRSL.
## ORP transfer amounts

<table>
<thead>
<tr>
<th>Employee contributions</th>
<th>Employer portion to be transferred</th>
<th>Total transferred to ORP carrier account</th>
</tr>
</thead>
<tbody>
<tr>
<td>7.95%</td>
<td>6.2%</td>
<td>14.15%</td>
</tr>
</tbody>
</table>
Contributions reported/transferred to the ORP carriers are limited to $57,000 for calendar year 2020.

The limit includes both the employee and employer contribution amounts.
You do not process an online termination in EMIS for an ORP participant.

- You must go into your agency’s software and terminate 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 carrier.
Provides information on salary and contribution reporting

Includes instructions for identifying and correcting previously reported contributions for current year and prior years
**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).
Identifying errors: 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 Accountant or Retirement Benefits Analyst Liaison for assistance with these reports.
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.
- Review the Employer Contribution Charges screen in EMIS after posting your monthly salary/contributions report for the Regular Plan (System 4).

- Click on the last “Error” message on the screen.
<table>
<thead>
<tr>
<th>Employer:</th>
<th>BOARD</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Date: 11/26/2019</td>
<td>Teachers' Retirement System of Louisiana - Regular Plan</td>
</tr>
<tr>
<td>Time: 10:32:33AM</td>
<td>Contribution Exception Report</td>
</tr>
<tr>
<td>For Fiscal Year 2019-2020</td>
<td>By: Sharon</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Start Date</th>
<th>Term Date</th>
<th>Status</th>
<th>Status Date</th>
<th>Reporting Period</th>
<th>Contrib Type</th>
<th>Actual Earnings</th>
<th>Contribs</th>
<th>Full-Time Earnings</th>
<th>Exception Message</th>
</tr>
</thead>
<tbody>
<tr>
<td>10/2019</td>
<td></td>
<td></td>
<td></td>
<td>10/2019</td>
<td>Sheltered</td>
<td>678.60</td>
<td>70.29</td>
<td>678.60</td>
<td>Reported not enrolled.</td>
</tr>
<tr>
<td>01/01/2012</td>
<td>05/24/2019</td>
<td>ACTIVE</td>
<td>01/06/2012</td>
<td>08/2019</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>Reported not enrolled.</td>
</tr>
<tr>
<td>09/04/2018</td>
<td>RTW228-297</td>
<td></td>
<td>09/04/2018</td>
<td>10/2019</td>
<td></td>
<td>RTW member Enrolled not reported.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>08/08/2019</td>
<td>ACTIVE</td>
<td></td>
<td>08/17/2015</td>
<td>10/2019</td>
<td></td>
<td></td>
<td></td>
<td>7,464.00</td>
<td>Reported not enrolled.</td>
</tr>
<tr>
<td>08/07/2013</td>
<td>ACTIVE</td>
<td></td>
<td>08/07/2013</td>
<td>10/2019</td>
<td></td>
<td></td>
<td></td>
<td>7,464.00</td>
<td>Reported not enrolled.</td>
</tr>
<tr>
<td>09/01/2014</td>
<td>05/31/2018</td>
<td>TRM1173/AD</td>
<td>05/31/2018</td>
<td>09/2019</td>
<td>Unsheltered</td>
<td>177.00</td>
<td>14.16</td>
<td>177.00</td>
<td>Reported not enrolled.</td>
</tr>
<tr>
<td>08/08/2018</td>
<td>INACTIVE</td>
<td></td>
<td>05/24/2019</td>
<td>07/2019</td>
<td>Unsheltered</td>
<td>150.00</td>
<td>12.00</td>
<td>150.00</td>
<td>Reported not enrolled.</td>
</tr>
</tbody>
</table>
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 the Regular Plan (System 4).
- 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>Full Time Earnings</th>
<th>Error Message</th>
</tr>
</thead>
<tbody>
<tr>
<td>07/2019</td>
<td>137</td>
<td>5,165.33</td>
<td>413.23</td>
<td>0.00</td>
<td>5,165.33</td>
<td>PENDING RET/DROP/OPT5/DROP MBR</td>
</tr>
<tr>
<td>TOTAL:</td>
<td></td>
<td>5,165.33</td>
<td>413.23</td>
<td>0.00</td>
<td>5,165.33</td>
<td></td>
</tr>
<tr>
<td>08/2019</td>
<td>29</td>
<td>4,637.17</td>
<td>370.97</td>
<td>0.00</td>
<td>4,637.17</td>
<td>PENDING RET/DROP/OPT5/DROP MBR</td>
</tr>
<tr>
<td>08/2019</td>
<td>37</td>
<td>2,385.45</td>
<td>190.84</td>
<td>0.00</td>
<td>2,385.45</td>
<td>PENDING RET/DROP/OPT5/DROP MBR</td>
</tr>
<tr>
<td>08/2019</td>
<td>30</td>
<td>4,401.00</td>
<td>352.08</td>
<td>0.00</td>
<td>4,401.00</td>
<td>PENDING RET/DROP/OPT5/DROP MBR</td>
</tr>
<tr>
<td>08/2019</td>
<td>26</td>
<td>4,458.17</td>
<td>356.85</td>
<td>0.00</td>
<td>4,458.17</td>
<td>PENDING RET/DROP/OPT5/DROP MBR</td>
</tr>
<tr>
<td>08/2019</td>
<td>36</td>
<td>4,458.17</td>
<td>356.85</td>
<td>0.00</td>
<td>4,458.17</td>
<td>CONTRIBUTION AMT MUST BE 0</td>
</tr>
<tr>
<td>TOTAL:</td>
<td></td>
<td>20,339.96</td>
<td>1,627.19</td>
<td>0.00</td>
<td>20,339.96</td>
<td></td>
</tr>
<tr>
<td>09/2019</td>
<td>106</td>
<td>335.31</td>
<td>0.00</td>
<td>0.00</td>
<td>26.82</td>
<td>ORP MEMBER</td>
</tr>
<tr>
<td>TOTAL:</td>
<td></td>
<td>335.31</td>
<td>0.00</td>
<td>26.82</td>
<td>335.31</td>
<td></td>
</tr>
<tr>
<td>10/2019</td>
<td>368</td>
<td>87.50</td>
<td>7.00</td>
<td>0.00</td>
<td>87.50</td>
<td>PERSON IN ESTIMATED STATUS</td>
</tr>
<tr>
<td>10/2019</td>
<td>372</td>
<td>1,334.34</td>
<td>0.00</td>
<td>0.00</td>
<td>1,334.34</td>
<td>PERSON IN ESTIMATED STATUS</td>
</tr>
<tr>
<td>TOTAL:</td>
<td></td>
<td>1,421.84</td>
<td>7.00</td>
<td>0.00</td>
<td>1,421.84</td>
<td></td>
</tr>
</tbody>
</table>
Reconciling Rejections

- 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.

### Contribution Correction

<table>
<thead>
<tr>
<th>System: 4</th>
<th>Employer:</th>
</tr>
</thead>
<tbody>
<tr>
<td>SSN:</td>
<td>Fiscal Year: 2020</td>
</tr>
<tr>
<td>Name:</td>
<td>Reporting Month/Year: 09/2019</td>
</tr>
</tbody>
</table>

#### 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.

<table>
<thead>
<tr>
<th>Actual Earnings</th>
<th>Full-Time Earnings</th>
<th>Contribution Amount</th>
<th>Contribution Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>1658.76</td>
<td>1658.76</td>
<td>0.00</td>
<td>30</td>
</tr>
</tbody>
</table>
- 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
How to certify questionable years

- 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
EXAMPLE: Full-Time Only Correction

- Record appears on the Questionable Years report
  - EXAMPLE: Employee termed on 12/31/2005
  - 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>
</tr>
</thead>
<tbody>
<tr>
<td>JAMES L</td>
<td>4</td>
<td></td>
<td>2006</td>
<td>INACTIVE</td>
<td>08/15/2004</td>
<td>12/31/2005</td>
<td>14,243.00</td>
<td>14,243.00</td>
<td>0.45</td>
<td>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 over 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 update the service credit to 1.00 already on the database, you will receive an error “New full-time is equal to old full-time” as the 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 this field is optional unless a reason is selected.
7. Click the Submit button to submit the correction.
8. NOTE: The correction of an authorized signer’s personal signature is acceptable, but then sends the correction to another authorized signer at the agency.

Provide total salary amount employee would have made if worked entire year as a full-time employee + any additional pay (Overloads, add’l adjunct contracts, etc).

Use Comment field whenever possible.

Submit
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).
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
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>15</td>
<td>1998</td>
<td>ACTIVE</td>
<td>08/14/1997</td>
<td>06/01/2005</td>
<td>21,473.04</td>
<td>21,473.04</td>
<td>1.00</td>
<td>2</td>
</tr>
</tbody>
</table>
EXAMPLE: Questionable Year Certification

Questionable Year Certification

<table>
<thead>
<tr>
<th>SSN:</th>
<th>Employer</th>
<th>BD</th>
<th>Name:</th>
<th>M</th>
<th>Fiscal Year: 20</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<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>
</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>
</tr>
</tbody>
</table>

**Comment:** QUESTIONABLE YEAR

**Instructions for using Questionable Year Certification:**

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

**Reason:** 1st year of employment

**Comment:**

Use Comment field when needed
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

SSN: [Redacted]  
Name: [Redacted]  
System: 4  
Employer ID: [Redacted]  
Fiscal Year: 2017

<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 earnings with Private Enterprise earnings for the year.
2. Click the word "Sheltered" to change to the line for editing. Enter the combined full-time earnings on the shaded line. Use the "Add Unsheltered" button to add values when adding Unsheltered, leave the Sheltered actual earnings box empty.
3. The Agency provided correct Full-time Earnings (amount if employee worked entire fiscal year as a full-time employee + any extra pays).

Agency entered correct Actual Earnings (fiscal year total)

- Sheltered:
  - [Redacted]
- Actual Earnings: [Redacted]
- Full-Time Earnings: [Redacted]

Delete Posting: [Blank Box]
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>QUESTONABLE 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.

**Actual Earnings:**
- Sheltered: 11,878.92
- Full-Time Earnings: 42,750

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

- 100% Switch

**Salary Correction 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:**
- **Comment:** Nov sales tax not reported

**Salary Correction Full-Time**
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:**
- **Comment:** Worked 9/21/2016-9/2/2017; 9 Mon EE
Step 1: Contribution Correction update (if current fiscal year) or Prior Year Correction (if prior fiscal year) to delete $ earned in June, paid in July from fiscal year following enrollment

Step 2: Prior Year Correction to add rollover amount deleted 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
EXAMPLE (adjunct instructor with 10 or more years of TRSL service for eligibility):

- An adjunct instructor works:
  - Fall semester – 3 contract hours
    - 3 hours / 15 hours = 0.20 effort
    - 0.50 service credit x 0.20 effort = 0.10 service credit for benefit computation
    - 0.10 part-time service credit / 0.20 effort = 0.50 service credit for eligibility purposes
  - Spring semester – 9 contract hours
    - 9 hours / 15 hours = 0.60 effort
    - 0.50 service credit x 0.60 effort = 0.30 service credit for benefit computation
    - 0.30 part-time service credit / 0.60 effort = 0.50 service credit for eligibility purposes

- Total service credit for benefit computation for the year = 0.40
  - Fall semester (0.10) + Spring semester (0.30)

- Total service credit for eligibility purposes for the year = 1.00
  - Fall semester (0.50) + Spring semester (0.50)

A typical full-time standard is 15 hours per semester.
Each Fall and Spring semester is ½ fiscal year
- Fall semester equals 0.50 service credit; Spring semester equals 0.50 service credit
Certifying traditional adjunct employment

- Adjunct employees employed by credit hour contracts
- Use TRSL’s Adjunct Certification letter
- Ensure eligibility each semester before certifying
- Assigned Retirement Analyst Liaison will provide instructions to update online in EMIS.
TRSL adjunct certification letter (for traditional adjuncts only)

EXAMPLE:

- Adjunct certification letter
- Information updated online in EMIS
Calculating percent effort for traditional adjunct employment

- % effort guide
- **EXAMPLE**: if 15 credit hours is Full-time for Fall/Spring

<table>
<thead>
<tr>
<th># Classes</th>
<th># Semester Hours</th>
<th>Semester Hours/Full-time</th>
<th>% Effort</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 class</td>
<td>3 Hours</td>
<td>3/15</td>
<td>20%</td>
</tr>
<tr>
<td>2 classes</td>
<td>6 Hours</td>
<td>6/15</td>
<td>40%</td>
</tr>
<tr>
<td>3 classes</td>
<td>9 Hours</td>
<td>9/15</td>
<td>60%</td>
</tr>
<tr>
<td>4 classes</td>
<td>12 Hours</td>
<td>12/15</td>
<td>80%</td>
</tr>
<tr>
<td>5 classes</td>
<td>15 Hours</td>
<td>15/15</td>
<td>100%</td>
</tr>
</tbody>
</table>
Certifying hourly adjuncts in EMIS

- Ensure eligibility before certifying
  1. Calculate Full-time Earnings amount
     - Hourly rate x total hours of contract for a year
     - 9 mo: 1,440 hours x hourly rate
     - 12 mo: 2,080 hours x hourly rate
  2. Skip Reason field
  3. Enter Comment only: Hourly employee @ XX/hr, sched to work at least XX hours per week.
     - Document employees contracted to work more than 20 hours per week or at 50%, but worked less due to class cancellation from lack of enrollment or other reason.
- Employee worked as an hourly adjunct at $20 per hour, for the academic year (9 month contract)
  - $20/hr x 1,440 hours = $28,800 Full-time earnings
  - Comment entered to provide hourly rate and scheduled hours per week
Agencies should report earnings as earned, not as paid.

- Example: 9 month faculty paid over 12 months on a September to August pay cycle

- 1st paycheck for new academic year is September, last paycheck issued in August

- Agency can report paychecks issued during the summer (June, July, & August) for work completed by the end of the academic year with the June monthly salary/contributions file

- If end of fiscal year earnings are reported to TRSL in July and/or August, agencies should move those earnings to the correct fiscal 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.

This section focuses on Return-to-Work (RTW) for Higher Education employers only. Lab schools would fall under K-12 RTW provisions.
La. R.S. 11:710

- 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, etc.
  - Method of payment does not matter (AP vs 1099, grant money, contract/one-time, “vendor”)
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**

**Required waiting period:** Criteria for 12 months & 36 months

<table>
<thead>
<tr>
<th>12 months</th>
<th>36 months</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individuals who retired before July 1, 2017</td>
<td></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>
<td></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>
<td></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>
<td></td>
</tr>
<tr>
<td>Plan B members who retire on or after July 1, 2017.</td>
<td></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
- Final Average Comp: $5,508.05
- Switch-Over Date:
- Social Security Eligibility Date:

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

**Service Credit for Benefit Computation**

<table>
<thead>
<tr>
<th>Regular Service</th>
<th>Total as of 02/15/2018</th>
<th>Member Contributions</th>
</tr>
</thead>
<tbody>
<tr>
<td>21.50</td>
<td>21.50</td>
<td>No Contributions</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.*
**Adjunct professor**

- Any part-time faculty, including instructor, assistant professor, associate professor, or professor, assigned the professional activities of instructing pupils or conducting research at a public institution of post-secondary education.

**“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.

**Tutor**

- Tutoring any student in pre-kindergarten through twelfth grade.

*Retirees returning-to-work at Lab Schools would fall under the PreK-12, which offers more expansive categories. Please refer to Index 15.0 of the Employer Procedures Manual for more information.*
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
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 (25% earnings limit)

- Adjunct professors, as defined in law
- Presenters of professional development training
- Tutors for any PreK-12 student
“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 as 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 earnings limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>RETIRED TEACHER: *Benefit suspension applicable if retiree is within applicable waiting period</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>Adjunct professors</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>RETIRED MEMBERS:</td>
<td>NO</td>
<td>YES</td>
<td>N/A</td>
</tr>
</tbody>
</table>

*Benefits may be reduced or suspended if earnings limit is exceeded.

†Retirees returning-to-work at Lab Schools would fall under PreK-12 RTW categories.
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 Advanced degree (speech and audiology related) position has been included in the online enrollment process.
Return-to-Work (RTW) enrollment

- 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.

---

Provisions for Higher Education Agencies:

- Suspend for Duration of Employment
- Earnings Limit Adjunct Professor
- Advanced Degree Speech
- Earnings Limit Tutor
- Earnings Limit Presenter of Professional Development
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 3/15/2020 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)
  - Higher education flowchart

- **Jessica Trosclair, Return-to-work Liaison**
  - 225-925-3663 or 1-877-275-8775 ext. 3663
  - 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 or after lunch.
- Retirement analysts and accountants will be available for one-on-one assistance.
- Laptops will be available to access EMIS.
Public Information webinars

- **Upcoming topics:**
  - Social Security offsets (3/18/2020)
  - 2020 Legislative updates (6/24/2020)
We are here for you!

Contact us...

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