TRSL Eligibility and Enrollments
- Optional Retirement Plan
- Monthly Contribution/Salary Reporting
- Service Credit Certifications/Corrections
- Agency Certification
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
Documents for enrollments process

Documents to include in your hiring packets:

- *Election to Retain Membership* (Form 2R)
  - Submit original to TRSL

- *Forfeiture of Retirement Benefits/Attestation of Understanding* (Form 2FRB)
  - (Do not submit. TRSL will request if needed.)

- *Statement Concerning Your Employment in a Job Not Covered by Social Security* (Form 2SS)
  - Submit to TRSL

- *Beneficiary Designation for Non-Retired Members* (Form 3)
  - Submit to TRSL timely
  - Employee/member responsibility to submit form
A TRSL member with at least 5 years of TRSL eligibility credit who begins employment in a position eligible for membership in another state or statewide retirement system can elect to retain their TRSL membership.

*Election to Retain Membership (Form 2R)* must be completed within 60 days of new employment.
Contact your TRSL Accountant Liaison for assistance with any errors discovered after submitting the Form 2R.

- EXAMPLES: Incorrect date of employment (hire date), enrollment to be deleted if employee was not eligible to participate in TRSL (part-time, seasonal, or temporary positions), etc.
Generally employees who are part-time, seasonal, or temporary are not eligible for membership.

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

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

- **Part-time definition:** Works more than 20 hours per week (employees who work 20 hours or less are considered part-time and are not eligible to retain membership unless they have 10 or more years of TRSL eligibility service credit)
All new hires are required to complete this form.

- Keep this form in employees’ personnel records.

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

- YES: enrollment is processed
- NO: enrollment is not processed
- TRSL members do not pay into Social Security and are subject to the following:
  - Government Pension Offset (GPO)
  - Windfall Elimination Provision (WEP)
- All new hires are required to complete and sign the Form 2SS
- Forward completed form to TRSL
Employee's responsibility to complete the form and submit to TRSL

TRSL only recognizes the Form 3 on file at time of a non-retiree’s death.

Forms submitted after a member’s death are not accepted.
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
ORP eligibility for non-higher education employees

- If the ORP participant is employed in a TRSL-covered position, he/she must remain in ORP (regardless of the number of years).
  - This holds true even if the position is not in higher education.
- If the ORP member is employed in a position covered by another Louisiana public retirement system, see below:
  - If member has fewer than five years: You will enroll him/her in the new retirement system.
  - If member has five or more years: He/she can opt to retain ORP membership under TRSL.

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

- Application for Optional Retirement Plan or Change of Carrier (Form 16)
  - Employee completes Sections 1-3.
  - Employer completes Section 4 and submits **original** Form 16 to TRSL for processing.
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.
  - The transfer rate 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></th>
<th>Employee contributions</th>
<th>Employer portion to be transferred</th>
<th>Total transferred to ORP carrier account</th>
</tr>
</thead>
<tbody>
<tr>
<td>Percentage</td>
<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
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 can include the following:

- Cash housing allowances
- Overtime, bonuses, stipends, tax revenue supplements
- Bonuses (market rate adjustments, promotions)
- Compensatory leave payments

*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
Contributions are calculated based on member’s gross earnable compensation.

**Member (employee) portion:** 8.0%

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

- **Normal cost:** Amount needed to fund benefits accrued in the fiscal year
- **Administrative expense rate:** Non-investment administrative expenses of TRSL (funded directly beginning in FY 2019)
- **Shared UAL:** Unfunded accrued liability payment
Once your contribution report has been posted with salaries reported, TRSL will calculate the amount for Employer contributions.
**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.
### Employer Contribution Charges

<table>
<thead>
<tr>
<th>Month</th>
<th>Earnings</th>
<th>Sheltered</th>
<th>Unsheltered</th>
<th>Full-Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>JUL</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>306,197.90</td>
</tr>
<tr>
<td>Rejections</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>CCRs</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>306,197.90</td>
</tr>
<tr>
<td>Posted</td>
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<td>24,495.84</td>
<td>0.00</td>
<td>306,197.90</td>
</tr>
<tr>
<td>AUG</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>407,791.08</td>
</tr>
<tr>
<td>Report</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>CCRs</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>407,791.08</td>
</tr>
<tr>
<td>Posted</td>
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<td>32,623.26</td>
<td>0.00</td>
<td>407,791.08</td>
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<tr>
<td>SEP</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>1,349,325.77</td>
</tr>
<tr>
<td>Error</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>1,349,325.77</td>
</tr>
<tr>
<td>CCRs</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>4,539.33</td>
</tr>
<tr>
<td>Posted</td>
<td>1,349,325.77</td>
<td>107,546.13</td>
<td>0.00</td>
<td>1,353,866.10</td>
</tr>
<tr>
<td>OCT</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>1,364,627.06</td>
</tr>
<tr>
<td>Error</td>
<td>-6,615.17</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>CCRs</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>1,358,011.89</td>
</tr>
<tr>
<td>Posted</td>
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<td>108,560.96</td>
<td>80.00</td>
<td>1,364,627.06</td>
</tr>
<tr>
<td>TOTAL</td>
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<td>0.00</td>
<td>0.00</td>
<td>3,427,942.81</td>
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<tr>
<td>Report</td>
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</tr>
<tr>
<td>CCRs</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>4,539.33</td>
</tr>
<tr>
<td>Posted</td>
<td>3,421,327.64</td>
<td>273,626.19</td>
<td>80.00</td>
<td>3,432,482.14</td>
</tr>
</tbody>
</table>

- 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.
## Contribution Exception Report

**Teachers' Retirement System of Louisiana - Regular Plan**

Contribution Exception Report

For Fiscal Year 2019-2020

### Employer: BOARD

<table>
<thead>
<tr>
<th>i7 - Unknown Name</th>
<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>Full-Time Earnings</th>
<th>Exception Message</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>01/06/2012</td>
<td>05/24/2019</td>
<td>ACTIVE</td>
<td>01/06/2012</td>
<td>08/2019</td>
<td>Sheltered</td>
<td>878.60</td>
<td>70.29</td>
<td>878.60</td>
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<tr>
<td>2 -</td>
<td>09/04/2018</td>
<td>10/2019</td>
<td>RTW228-297</td>
<td>09/04/2018</td>
<td>08/2019</td>
<td>Sheltered</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>8 - LAWRENCE</td>
<td>09/03/2013</td>
<td>10/2019</td>
<td>INACTIVE</td>
<td>05/24/2019</td>
<td>08/2019</td>
<td>INACTIVE</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

1 - WILLA L

| 1 - WILLA L        | 08/28/2018 | 10/2019   | RTW228-297 | 08/28/2018  | 10/2019          | Sheltered    | 0.00             | 0.00                | 0.00               | Reported not enrolled. |

6 - COURTNEY N

| 6 - COURTNEY N     | 08/06/2019 | 10/2019   | ACTIVE     | 08/17/2015  | 10/2019          | Sheltered    | 0.00             | 0.00                | 0.00               | Reported not enrolled. |

37 - Unknown Name

| 37 - Unknown Name  | 10/2019    | 08/2019   | Sheltered  | 08/2019     | 10/2019          | INACTIVE     | 7,464.00         | 597.12              | 7,464.00           | Reported not enrolled. |

3 - RACHEL R

| 3 - RACHEL R       | 08/07/2013 | 10/2019   | ACTIVE     | 08/07/2013  | 10/2019          | INACTIVE     | 0.00             | 0.00                | 0.00               | Reported not enrolled. |

5 - CLYTIA N

| 5 - CLYTIA N       | 09/01/2014 | 10/2019   | TRM1173/AD | 05/31/2016  | 09/2019          | Unsheltered  | 177.00           | 14.16               | 177.00             | Reported not enrolled. |

4 - WRIGHT

| 4 - WRIGHT         | 08/08/2018 | 08/2019   | INACTIVE   | 05/24/2019  | 07/2019          | INACTIVE     | 0.00             | 0.00                | 0.00               | Reported not enrolled. |
Clearing exceptions

- **Online updates in EMIS**
  - Enrollment (if authorized)
  - 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)**
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>FullTime 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><strong>TOTAL:</strong></td>
<td></td>
<td><strong>5,165.33</strong></td>
<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>
<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>25</td>
<td>4,458.17</td>
<td>356.65</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>356.65</td>
<td>0.00</td>
<td>4,458.17</td>
<td>CONTRIBUTION AMT MUST BE 0</td>
</tr>
<tr>
<td><strong>TOTAL:</strong></td>
<td></td>
<td><strong>20,339.96</strong></td>
<td><strong>1,627.19</strong></td>
<td><strong>0.00</strong></td>
<td><strong>20,339.96</strong></td>
<td></td>
</tr>
<tr>
<td>09/2019</td>
<td>106</td>
<td>335.31</td>
<td>0.00</td>
<td>26.82</td>
<td>335.31</td>
<td>ORP MEMBER</td>
</tr>
<tr>
<td><strong>TOTAL:</strong></td>
<td></td>
<td><strong>335.31</strong></td>
<td><strong>0.00</strong></td>
<td><strong>26.82</strong></td>
<td><strong>335.31</strong></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>572</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><strong>TOTAL:</strong></td>
<td></td>
<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>
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**

- **System:** 4
- **SSN:**
- **Name:**
- **Fiscal Year:** 2020
- **Reporting Month/Year:** 09/2019

**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.
Prior Year Salary Corrections

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

---

**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.

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

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**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:**
- **Comments:**

**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:**
- **Comments:**
Enter a termination date for an employee who:

- Resigns *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
Questionable Years Report

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

- **Option 1: Retirement Actions Pending** - This report will list questionable years for which TRSL has requested certification via a Questionable Years Letter. This report will primarily consist of members presently going through the retirement process or approaching retirement eligibility.

- **Option 2: All Outstanding Questionable Years** - This report will list all outstanding questionable years for your agency. A Retirement Actions Pending section will be listed at the front of the report.

- **Option 3: Fiscal Years Less Than/Equal to 3 Years Old** - This report will list all outstanding questionable years less than or equal to three years old from the current fiscal year. A Retirement Actions Pending section will be listed at the front of the report only for fiscal years less than or equal to 3 years old.

- **Option 4: Fiscal Years Greater than 3 Years Old** - This report will list all outstanding questionable years greater than three years old. A Retirement Actions Pending section will be listed at the front of the report only for fiscal years greater than 3 years old.

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

This report contains all outstanding questionable years sorted by SSN.

**Current Count 875 as of 02/01/2019**

<table>
<thead>
<tr>
<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>2000</td>
<td>ACTIVE</td>
<td>06/14/1997</td>
<td>06/01/2005</td>
<td>16,923.02</td>
<td>16,923.02</td>
<td>1.00</td>
</tr>
<tr>
<td></td>
<td>4</td>
<td>2001</td>
<td>ACTIVE</td>
<td>08/14/1997</td>
<td>06/01/2005</td>
<td>17,738.10</td>
<td>17,738.10</td>
<td>1.00</td>
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<tr>
<td></td>
<td>4</td>
<td>2002</td>
<td>ACTIVE</td>
<td>08/14/1997</td>
<td>06/01/2005</td>
<td>15,814.05</td>
<td>15,814.05</td>
<td>1.00</td>
</tr>
<tr>
<td></td>
<td>4</td>
<td>2005</td>
<td>ACTIVE</td>
<td>08/14/1997</td>
<td>06/01/2005</td>
<td>17,292.43</td>
<td>17,292.43</td>
<td>1.00</td>
</tr>
<tr>
<td>BERNARD</td>
<td>4</td>
<td>2005</td>
<td>ACTIVE</td>
<td>06/02/2001</td>
<td>06/01/2005</td>
<td>30,321.04</td>
<td>30,321.04</td>
<td>1.00</td>
</tr>
<tr>
<td>FAY D</td>
<td>4</td>
<td>2005</td>
<td>ACTIVE</td>
<td>11/03/1997</td>
<td></td>
<td>12,424.68</td>
<td>12,424.68</td>
<td>1.00</td>
</tr>
<tr>
<td>LEJENA</td>
<td>4</td>
<td>2011</td>
<td>ACTIVE</td>
<td>08/12/2009</td>
<td></td>
<td>40,513.38</td>
<td>40,513.38</td>
<td>1.00</td>
</tr>
<tr>
<td>VRENCE G</td>
<td>4</td>
<td>2009</td>
<td>INACTIVE</td>
<td>12/14/2015</td>
<td>05/26/2017</td>
<td>40,737.58</td>
<td>40,737.58</td>
<td>1.00</td>
</tr>
<tr>
<td></td>
<td>4</td>
<td>2013</td>
<td>INACTIVE</td>
<td>12/14/2015</td>
<td>05/26/2017</td>
<td>37,420.03</td>
<td>44,121.37</td>
<td>0.65</td>
</tr>
<tr>
<td>BECCA FAYE</td>
<td>4</td>
<td>2012</td>
<td>ACTIV-DROP</td>
<td>11/22/2010</td>
<td></td>
<td>18,398.30</td>
<td>18,398.30</td>
<td>1.00</td>
</tr>
<tr>
<td>FALCON</td>
<td>4</td>
<td>2008</td>
<td>ACTIVE</td>
<td>08/14/2007</td>
<td></td>
<td>12,683.73</td>
<td>13,582.74</td>
<td>0.93</td>
</tr>
<tr>
<td>ANGELA C</td>
<td>4</td>
<td>2003</td>
<td>ACTIVE</td>
<td>08/13/2002</td>
<td></td>
<td>31,373.02</td>
<td>31,373.02</td>
<td>1.00</td>
</tr>
</tbody>
</table>

**Note:** Employers will be liable for service credit corrections after three years. Corrections resulting in an increase in the service credit will be an actuarial cost in accordance with Louisiana Revised Statute 11:888 C.
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

Member Inquiry
Full-Time Only Corrections

SSN: Name: Employer: Fiscal Year: 2005

<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>33,829.01</td>
<td>2,706.33</td>
<td>33,829.01</td>
<td>1.00</td>
<td></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 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 LSA-R.S. 11:70(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. NOT: The correction of an authorized signers personal TRSL member account must be completed by another authorized signers at the agency.

Reason: [Official Leave (Other than Sabbatical)]
[Substitute Earnings]
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

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>Sheltered</td>
<td>Primary</td>
<td>14,245.00</td>
<td>1,159.44</td>
<td>14,245.00</td>
<td>0.45</td>
<td>QUESTIONABLE YEAR</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 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 need to correct 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. The reason is optional unless a reason is not chosen in which case the comment is required. Click the Submit button to submit the correction.
7. NOTE: The correction of an authorized signer's personal information requires approval by another authorized signer at the agency.

**Use Comment field whenever possible**

Provide total salary amount employee would have made if worked entire year as a full-time employee + any additional pay (overtime, etc).
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 who worked full-time but only worked a portion of the year
- Selecting “Part-time Employee” but not including the percent effort in the comment field
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)
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
  - *EXAMPLE: New hire as of 07/01/1997, termed on 6/2005, need certification for 1\(^{st}\) year of employment (FY 1998)*
  - 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></td>
<td>1998</td>
<td>ACTIVE</td>
<td>07/01/1997</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 Form](image)

**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.

<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>

**Reason:**

1st year of employment

**Comment:**

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**

<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>7,453.84</td>
<td>596.30</td>
<td>7,453.84</td>
<td>0.10</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 is being posted for the year.
2. Click "Delete" when removing a Sheltered line for editing. Enter the combined full-time earnings when adding Unsheltered, leave the Sheltered field blank.
3. Agency entered correct Actual Earnings (fiscal year total)
4. Agency provided correct Full-time Earnings (amount if employee worked entire fiscal yr as a full-time employee + any extra pays)
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>7,453.84</td>
<td>596.30</td>
<td>7,453.84</td>
<td>0.10</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.

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: Earnings reported in July but earned in June
Comment: Rollover from FY 2018

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: Correct hire date 5/1/2017
Rollover earnings

- Due to biweekly pay, some June earnings will be reported on the first paycheck in July.
  - These earnings are rollover earnings.
- Earnings should be reported when earned, not when paid.
  - You should perform a Contribution Correction to delete the rollover earnings from the current fiscal year and a Prior Year Correction to move the rollover earnings into the prior fiscal year.
June enrollments – No earnings posted
Prior Year Salary Correction needed

- **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
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.
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.
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](http://www.TRSL.org)
- **Email:** [web.master@trsl.org](mailto:web.master@trsl.org)