

Online Processes



October 7, 2020

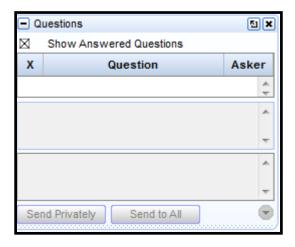
Friendly reminders

- This presentation contains general information.
- It is meant to be used as a guide during the webinar.
- All participants are muted during the webinar.
- Have a question?
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 The moderator will see it and respond.
- There will be a question-and-answer period at the end of the webinar.
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handouts from today's webinar here.



What you need to know...

- The importance of accurate member records
- Employer/Membership Information Site (EMIS)
- Online Processes
 - » Contribution Correction
 - » Prior Year Salary Correction
 - » Full-Time Only Correction (FTO)
 - » Questionable Year Certification (QY)
- When to use Full-Time Only Correction vs. Questionable Year Certification

Why is accuracy so important?

- TRSL-covered employers are responsible for reporting accurate salary information.
 - » Service credit is derived from dividing actual earnings by fulltime earnings.
 - » Service credit is one of the three components of the benefit calculation formula.
- Since data isn't always accurately reported, employers are responsible for corrections.
 - » For example, the data reported for a member in a particular fiscal year might not meet the criteria for a questionable year. It is the employer's responsibility to make corrections for all years, regardless of whether they are listed as questionable.

Employer/Membership Information Site (EMIS)



Employer: TRSL

Searches

Member Search

Beneficiary Search

Members

Member Summary

Account History

Member Notations

Salary/Contributions

Annual Salary History

Benefit Payroll

Benefit Pavee

COLA History

1099-R Information

Retirement Benefit Payment History

Sick Leave/Annual

Leave

DROP/ILSB Summary/History

DROP/ILSB Payment History

Employer/Membership Information Site

The Employer/Membership Information Site (EMIS) provides secure access to the TRSL membership database and online inquiry system. Through EMIS, authorized staff of employers can view and update certain member information.

TRSL relies on employers to provide timely and accurate member information, including essential personal data, salary, employee history, and leave balances. Late or inaccurate submission of this data may result in the delay of member benefits or errors in benefit computation.

TRSL encourages employers to contact us at 225-925-6446 or 1-877-275-8775 to assist with any reporting issues or problems.

The access to information maintained by TRSL on its members is governed by the provisions of LSA R.S. 44:1 et. seq. Information on DROP participants and retirees is more specifically governed by LSA R.S. 44:16 A. B. Any distribution or other use of this information in violation of these statutory provisions will be the sole responsibility of the employer.

The Employer/Membership Information Site is unavailable from 12:00 a.m. to 3:00 a.m. CST Monday through Friday and on the last Sunday of the month from 12:00 a.m. to 12:00 p.m. CST for routine maintenance. It is available at all other times unless unscheduled maintenance is required.

- Secure access to TRSL's membership database
- Authorized personnel can view and update certain member information

What are the online processes?

Current year

» Contribution Correction

Prior year

- » Prior Year Salary Correction
- » Full-Time Only Correction
- » Questionable Year Certification

How do I correct information during the current fiscal year?

- You can correct current year salaries and contributions that were reported on the monthly contributions report. You can add, delete, or replace actual earnings, or full-time earnings previously reported.
 - » Add will add earnings and contributions; valid when a specific SSN was not on the original contributions report.
 - » Delete will delete the earnings and contributions reported; valid when a specific SSN was not supposed to be on the original contributions report.
 - » Replace will replace previously reported earnings and contributions. (The incorrect information was previously reported and is now being replaced with the correct information.)

Let's look at the Contribution Correction feature.

Contribution Correction

System: 4	Employer: 0295 ALGIERS	
SSN:	Fiscal Year: 2018	
Name:	Reporting Month/Year: 08/2017	

Instructions for using Contribution Correction:

- 1. Click 'Edit' or 'Add' in the first column to open the line for editing.
- 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.

	Actual	Full-Time	Contribution
	Earnings	Earnings	Type
Replace Cancel	1293.76	1293.76	30

Questionable Year Process Chart

 Always check for the most recent version at www.TRSL.org

Questionable Year Process Chart

Use this process to certify questionable years online:

QUESTION	NO	YES
Question #1 Are reported Actual Earnings correct?	Correct using the Prior Year Corrections (Form 4F) feature online. Contact your <u>IRSL Accountant Llaison</u> if you have any questions. STOP	Proceed to Question #2.
Question #2 Are reported Full-time Earnings the amount the employee would have earned if he/she worked a FULL contract at 100 percent effort, including all extra earnings (except in fiscal year member's DROP participation ended)?	Correct the service credit: Use the Full- Time Only Corrections feature online to correct full-time earnings and indicate the appropriate reason. Full-time not previously reported 1st year of employment after DROP 1st year of employment Official leave (other than sabbatical) Sabbatical at reduced pay Extra earnings Workers' compensation Summer school earnings Full-time earnings under/overstated Part-time employee Substitute earnings only NOTE: A comment field is available to enter any additional explanation. Contact your TRSL Analyst Liaison if you have any questions. STOP	Proceed to Question #3.
Question #3 Is service credit correct? Service Credit Actual Earnings/ Full-time Earnings (If actual earnings and full- time earnings are the same, service credit should be 1.00 year.)	If service credit indicated is an incorrect amount, use the Full-Time Only Corrections feature online to correct to 1.00 year. Contact your <u>IRSL Analyst Liaison</u> if you have any questions. (See box directly above.)	Certify that the service credit is correct: Use the Questionable Year Certification feature online and indicate the appropriate reason. Previously reported information certified 1st year of employment after DROP 1st year of employment Official leave (other than sabbatical) Sabbatical at reduced pay Extra earnings Workers' compensation Summer school earnings Part-time employee Substitute earnings only NOTE: A comment field is available to enter any additional explanation. STOP

Special Note on Part-time Eligibility

Are you certifying an employee who works less than a full day but works every day of a normal contract?

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

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

How do you certify that online?

- Enter the full-time earnings as if this employee worked full-time for the entire year (\$24,561.40).
- · Choose "Part-time Employee" from the "Reason" drop-down list.
- Enter an additional comment of "57% Effort." This employee's service credit will be .57 and since she worked the
 entire year, she will receive 1.00 year of eligibility credit.

The year is closed out. What online process should I use?

Are actual earnings reported correctly?

YES: Proceed to the next question.

NO: Use Prior Year Correction



YES: Proceed to the final question.

NO: Use Full-Time Only Correction.

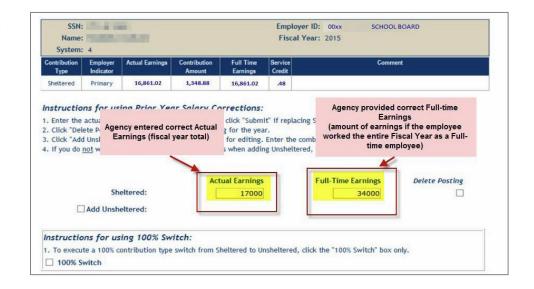
Is service credit correct?

YES: Use Questionable Year Certification.

NO: Use Full-Time Only Correction to enter the same full-time earnings.

You've determined the actual earnings posted were incorrect.

- Prior Year Salary Corrections is the online feature used to correct prior year earnings and contributions.
- Must be processed online.
- Employers will be charged member and employer contributions plus interest, at the legal interest rate, for corrections to periods of up to three years after the contributions reports were due.



Will I be charged for a prior year salary correction?

- Yes, employers are charged for prior year salary corrections.
 The time frame of the correction determines what the employer will be charged.
 - » For periods up to three years: The employer will be charged member and employer contributions plus interest at the legal interest rate.
 - » For periods more than three years: The employer will be charged the greater of the actuarial cost <u>or</u> the member and employer contributions plus interest at TRSL's assumed actuarial valuation rate.

When are corrections for salary changes considered purchases of service credit?

- Corrections for salary changes are considered purchases of service credit when the correction is for a fiscal year greater than three years old and results in an increase in salary and service credit.
- Once TRSL has reviewed the correction, we will request an
 - actuarial fee of \$150 and certification of any questionable years. The fee and questionable years must be submitted within 30 days in order for the correction to be processed.
- The actuarial cost is then computed by TRSL's actuary. TRSL then compares that cost to the total contributions and interest and charges the employer the greater of the two.



Full-time Only actuarial cost



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Date: May 31, 2017

To: Employing Agencies of Teachers' Retirement System of Louisiana

From: Dana Vicknair, Assistant Director

Effective July 1, 2019; Full-Time Only Actuarial Cost Change for FY 2006

By law, employers are liable for any cost resulting from service credit corrections made more than three years after the contributions report was due. Corrections resulting in a net increase in the service credit will incur an actuarial cost in accordance with LSA-R.S. 11:888(C). Currently, TRSL only charges an actuarial cost for all eligible Full-Time Only corrections made for FY 2007 and after.

For fiscal years prior to 2007, actuarial costs are required on a limited number of Full-Time Only corrections because of the full-time earnings reporting requirements in place at that time. The current definition of full-time earnings went into effect in FY 2007 (July 1, 2006 – June 30, 2007), and became a component in the calculation of service credit.

Actuarial cost change starts July 1, 2019

Effective July 1 2019, TRSL will process all Full-Time Only corrections that are more than three years old as an actuarial cost as required. Employers will have a two-year period to make Full-Time Only corrections for fiscal years prior to 2007 under the current method. Questions about the process and upcoming change can be directed to:

- · Ed Branagan: (225) 925-4846 or edward.branagan@trsl.org
- Jeff George: (225) 925-1887 or jeffrey.george@trsl.org

Review reports for all questionable years

TRSL has identified all questionable years (including pre-2007 fiscal years) so that employers can review, correct, or certify them prior to a member's retirement. Questionable year reports are available for every employee for all years in which he or she was reported by the employer. We encourage employers to review, correct, or certify all identified questionable years.

Need assistance or training?

Our Employer Services Department is available to help reconcile your questionable year reports or assist you ahead of the actuarial cost change. Contact our trainers:

- Heather Landry: (225) 925-7093 or heather.landry@trsl.org
- Sharon Lachney: (225) 925-4097 or sharon.lachney@trsl.org

Toll free (outside the Baton Rouge area): 1.877.ASK.TRSL (1.877.275.8775)

TRSL is an equal opportunity employer and complies with the Americans with Disabilities Act

Full-Time Only Corrections can also result in an actuarial cost.

» Employers are liable for any cost resulting from service credit corrections made more than three years after the contributions report was due.

Were full-time earnings incorrect?

- Full-Time Only Corrections should be used once you determine the incorrect amount was reported.
- The full-time earnings should be the amount the employee would have earned if he had worked a full contract at 100% effort plus extra earnings.
- This feature updates a member's service credit.

Full-Time Only Corrections

SSN:		Employer: 0050 ST MARTIN SC BD							
Name:		Fiscal Year: 2012							
System:	4								
Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit				
Sheltered	Primary	21,694.96	1,735.64	21,694.96	1.00	Full-Time Earnings Under/Over-stated 180/180 days worked			

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 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 asteriks 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.
- NOTE: The correction of an authorized signer's personal TRSL member account must be completed by another authorized signer at the agency.

Full-Time Earnings:	
Reason:	V
Comment:	

Submit

Special note on part-time employees

- Employees are considered part-time (P/T) for the purpose of earning service credit for eligibility purposes if they are scheduled to work a full normal work week (typically five days a week) but are scheduled to work less than a full normal day.
- Two types of credit related to P/T employment:
 - » Service Credit for Benefit Computation (to calculate retirement benefit)
 - » Service Credit for Eligibility Purposes (to determine eligibility for retirement)

All information reported is correct.

- Questionable Year
 Certification certifies
 that earnings reported
 and service credit
 derived are correct.
- Please review for reasonableness before using this feature.
- The actual earnings and full-time earnings reported are correct.

Questionable Year Certification

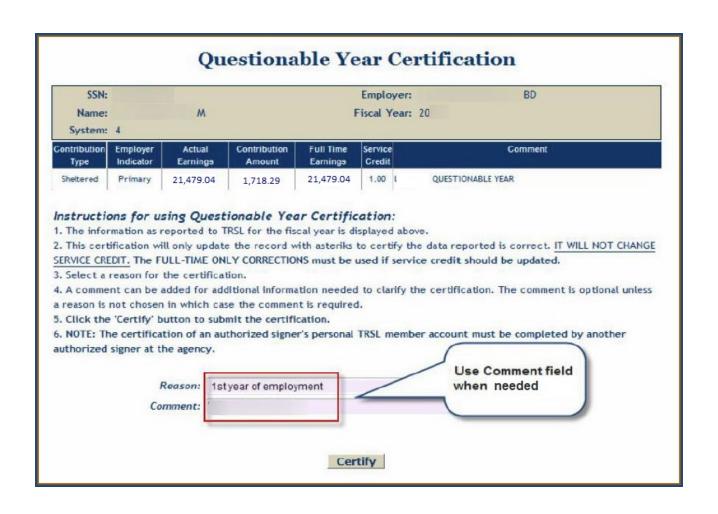
SSN: Name:		Employer: 0032 LIVINGSTON SC BD Fiscal Year: 2017								
System:	4	4								
Contribution Type	Employer Indicator	Actual Earnings	Contribution Amount	Full Time Earnings	Service Credit					
Sheltered	Primary	17,489.23	1,399.14	18,177.00	0.96	QUESTIONABLE YEAR				
		using Quest								

- This certification will only update the record with asteriks 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.



This feature will not update service credit.

EXAMPLE: Questionable Year certification



EXAMPLE: Questionable Year certification

System: 4 SSN: 5 Name: LISA F	Status: ACTIVE (A) Status Date: 08/06/2008							no Legena
Eff Date Seq Emp Ind Source		Contribution Amount	n Type	Cert Ind	Service Credit for Benefit Computation Amount Service Type	Actual Earnings	Full Time Earnings	Service Credit for Eligibility
06/30/1998 001 Primary 0001 . 1ST YEAR OF EMPLOYMENT	; BD	1,718.29	TSREG	(1.00 REGULAR	21,479.04	21,479.04	1.00
07/10/2018 By: Andrew ' QUESTIONABLE YEAR		1,718.29	TSREG		1.00 QY	21,479.04	21,479.04	1.00

FTO Correction and QY Certification are not interchangeable.

- Both functions certify service credit.
- To determine which feature to use, check these components:
 - » Service credit
 - » Actual earnings
 - » Full-time earnings
- If all are correct, use Questionable Year Certification.
- If full-time earnings reported are incorrect, use Full-Time Only Correction.
 - » Even if full-time earnings listed are correct, you may need to use this feature to remove the questionable year comment.

Wrap-up

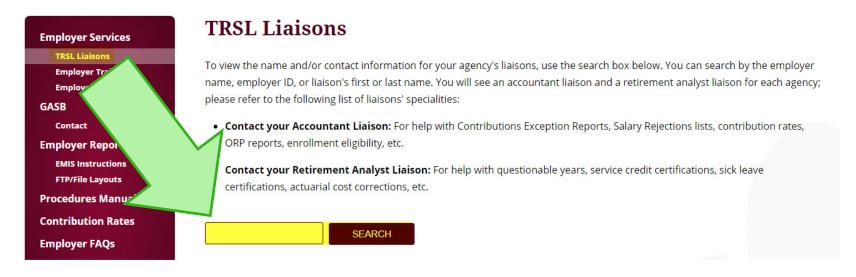
- You can correct salary and contributions in the current fiscal year.
 - » Use the Contribution Correction feature.
- There are three online features to certify/correct closed out fiscal years.
 - » Use Prior Year Salary Correction to correct actual earnings.
 - » Use Full-Time Only Correction to correct full-time earnings.
 - » Use **Questionable Year Certification** if all information reported is correct and reasonable.
- Employers are responsible for correcting any discrepancies found, even if they
 do not appear on a letter or report.
 - » Some information may not meet TRSL's criteria for questioning. However, if you know it is wrong, you need to correct it.

Employer Services Department

- Focuses exclusively on employer needs.
- Its primary responsibility is to assist and train employers:
 - » To be in compliance with state and federal laws governing TRSL's defined benefit plans and the Optional Retirement Plan (ORP)
 - » Other employer-related issues

Contact your Accountant Liaison

 From the home page at <u>www.TRSL.org</u>, follow the Employers tab to the "TRSL Liaison" page.



 To view your agency's liaisons, use the search box. You can search by the employer name, employer ID, or liaison's first or last name.
 You will see an accountant liaison and a retirement analyst liaison for each agency.

Employer training

- Upon request, we provide customized training and support with any of the following reporting tasks:
 - » Retrieval, review, and completion of outstanding questionable year reports
 - » Completion of sick and/or leave data reporting
 - » Information gathering
- Please note: TRSL is currently not conducting on-site training due to COVID-19. We plan to launch virtual employer training via GoTo Webinar soon. Stay tuned for more details...

SHARON LACHNEY

225-925-4097 sharon.lachney@trsl.org

HEATHER LANDRY

225-925-7093 heather.landry@trsl.org

Check out our online Procedures Manual

Employer Services TRSL Liaisons **Employer Training Employer Surveys GASB** Contact **Employer Reporting EMIS Instructions** FTP/File Layouts **Procedures Manual** Contribution Rates **FAQs** THE KEY Newsletter Subscribe to eNews Ask TRSL

Monthly Salaries and Contributions Reports 4.0 **Monthly Contributions Reports** 4.1 **Contributions Corrections Report** 4.3 4.3A Employer Contribution Charges Salary Rejections 4.4 **Employment Terminations** 4.5 Payment Distribution Voucher 4.6 Prior Year Correction of Earnings and Contributions 4.7 Contributions Exception Report 4.9 **Employer Account Statement** 5.0 Online Member Access & Statements NEW Certifying/Correcting Member Records Online Update 6.0 **Full-Time Only Corrections** 6.1 6.2 Questionable Year Certification 6.3 **Unusual Questionable Years** Questionable Years After FY 2006 Report 6.4 Questionable Years Outstanding Report 6.5 Certification of Plan A Supplemental Credit (Form 6A) 6.6 Certification of Sick Leave 6.7

Available at www.trsl.org

Questions?



The Key is published electronically.



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- May
- August
- November.

We are here for you!



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