



Re-employment of Retirees

Includes updates to the RTW law and TRSL online programs effective 07/01/2020



September 9, 2020

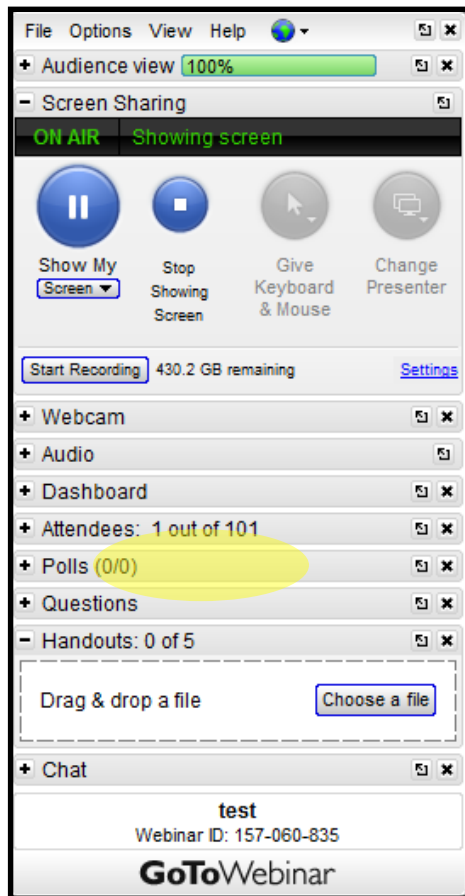
Friendly reminders

- This presentation contains general information.
- It is meant to be used as a guide during the webinar.
- All participants are muted during the webinar.
- Please maximize your screen size to have full use of the webinar's features.

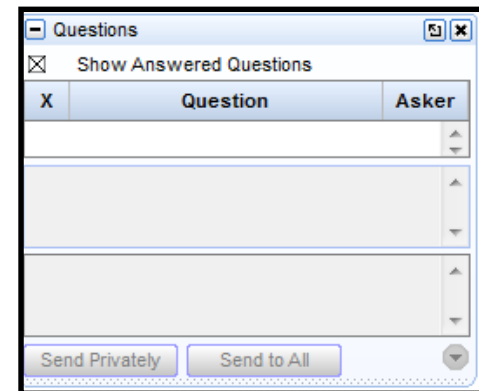
Have a question?

- Type your question in the **Questions** area during the webinar. The moderator will see it and respond.
- There will be a question-and-answer period at the end of the webinar.

Go To Webinar features



Type
question
here.

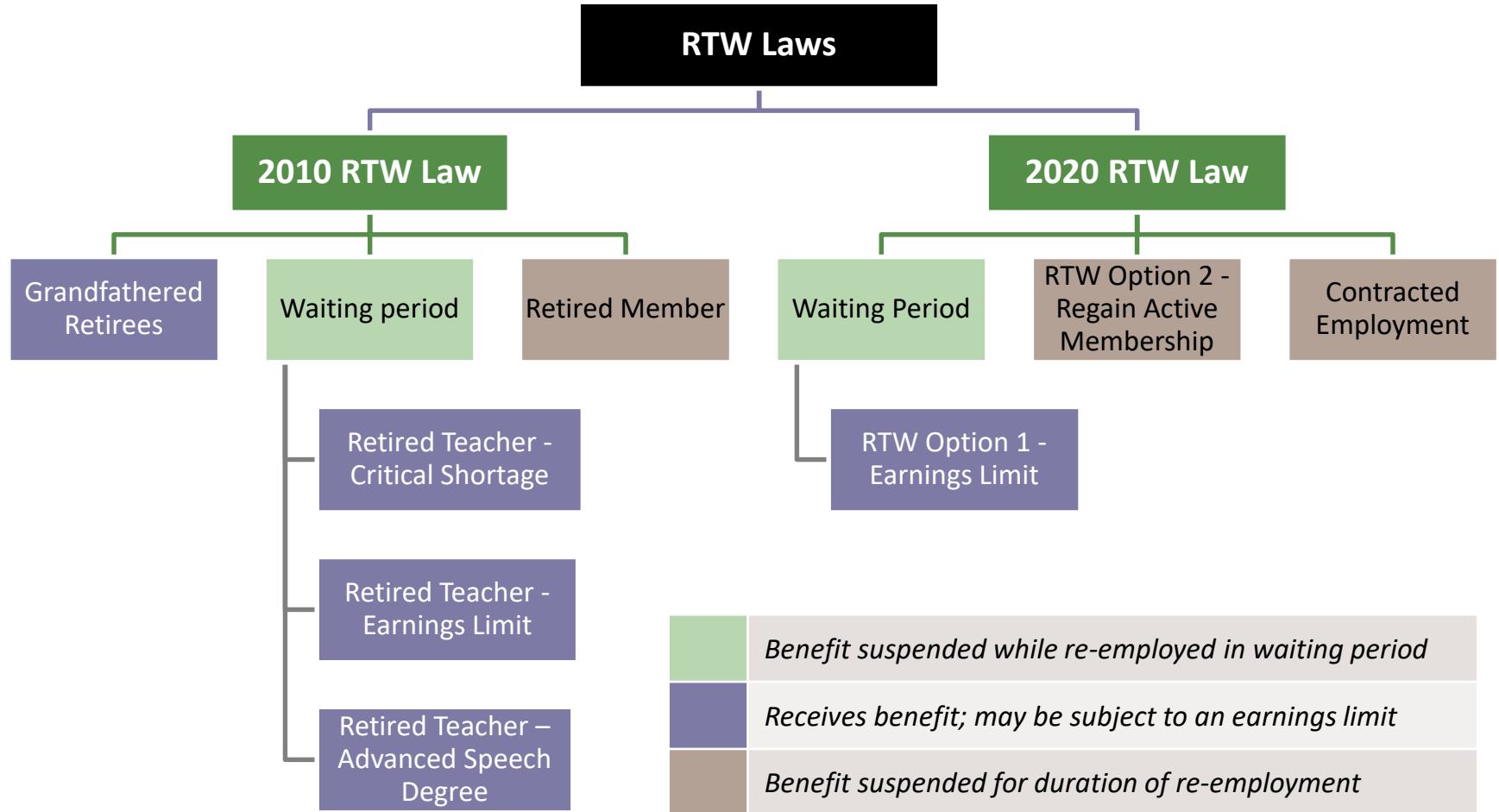


Louisiana return-to-work (RTW) laws

Specify what happens to a retiree's benefit and contributions upon re-employment in a TRSL-eligible position. Do not specify whether or not you can hire a retiree

- There are now two separate RTW laws
 - » **2010 RTW Law (La. R.S. 11.710)**
 - Retirees retired on or before June 30, 2010 (grandfathered group); or
 - Retirees re-employed before July 1, 2020
 - » **2020 RTW Law (La. R.S. 11.710.1)**
 - Retirees first re-employed on or after July 1, 2020; or
 - Retirees subject to the 2010 RTW Law who make an **irrevocable election** to be covered by the 2020 RTW Law
-

RTW laws at a glance



When do laws apply

- RTW laws apply 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 laws apply to the employment via contract or corporate contract (i.e.: LLCs, staffing agencies, third-party agencies, independent contractors, etc.)

*Method of payment does not exempt a retiree from RTW laws (Accounts payable vs. 1099, grant money, contract/one-time, “vendor”)

EXAMPLE: a retiree contracts (independently or via corporate contract) with a school board to perform educational consulting services. These duties fall under TRSL membership, therefore RTW laws apply.

When do laws 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 non-TRSL eligible position or with a non-TRSL reporting agency
 - » LSERS or LASERS eligible position
 - » private school, non-reporting charter schools, public sector employers
-



How to determine TRSL-eligible positions

- K-12 – all positions except custodial, maintenance and those who work on a school bus
- Higher Ed, state agencies, etc. – Unclassified positions
- If position is unusual or temporary, must look at the duties being performed.
 - » TRSL-eligible when the duties being performed could belong to a regular, full-time position within the employing agency

NOTE: RTW laws determine when contributions are required. The guidelines established for active members in secondary employment / 1099 payments DO NOT apply to retirees

RTW provisions

- 2010 RTW Law focuses on the retiree's re-employment position
- 2020 RTW Law focuses on the retiree's re-employment circumstances (part-time vs. full-time; direct vs. contract)

RTW LAW	WHO IS COVERED
 <p><i>Subject to LA R.S. 11:710</i></p>	<ul style="list-style-type: none">✓ Retirees who returned to work for a TRSL-reporting employer before July 1, 2020✓ Retirees who retired on or before June 30, 2010 (grandfathered group)
 <p><i>Subject to LA R.S. 11:710.1</i></p>	<ul style="list-style-type: none">✓ Retirees who return to work for a TRSL-reporting employer <u>for the first time</u> on or after July 1, 2020✓ Retirees in the 2010 RTW Group (subject to La. R.S. 11:710) who make an <u>irrevocable election</u> to be in the 2020 RTW Group

Waiting period for TRSL RTW retirees

- All retirees are subject to a waiting period which begins on the date of retirement.
 - » Re-employment in the waiting period requires a suspension of benefits for the duration of re-employment or until the waiting period expires, whichever occurs first.
 - » The standard waiting period is 12-months; however, retirees who retired on or after July 1, 2017 may be subject to a 36-month waiting period if:
 - The retiree was first re-employed prior to July 1, 2020; AND
 - The retiree's benefit was actuarially reduced or was calculated at an accrual rate of less than 2.5%
 - This includes Plan B Members
 - This excludes retirees with an Advanced Speech degree
 - The 36-month waiting period will convert to a 12-month waiting period if the retiree makes an irrevocable election to convert from the 2010 RTW Group to the 2020 RTW Group
-

2010 RTW Group (La. R.S. 11:710)

If you hire TRSL retirees from the 2010 RTW Group in positions eligible for TRSL membership, they will continue to be classified in one of the following categories:

Retired <u>TEACHER</u>	Retired <u>MEMBER</u>
<ul style="list-style-type: none">• Receives a monthly benefit after fulfilling applicable waiting period*• Pays contributions to TRSL• May be subject to a 25% earnings limit	<ul style="list-style-type: none">• Does not receive monthly benefit during period of re-employment• Does not pay contributions to TRSL

*12- or 36-month waiting period

2010 RTW Group (La. R.S. 11:710)

Retired TEACHER

- **Re-employment eligible retirees (No impact to benefit)**
 - » Members who retired on or before June 30, 2010 (grandfathered group)
 - » Retirees who hold an advanced degree in speech therapy, speech pathology, or audiology
 - **Re-employment eligible positions (25% earnings limit based on monthly benefit)**
 - » Substitute PreK-12 “classroom teachers”
 - » Adult education or literacy program teachers
 - » Adjunct professor, as defined in La. R.S. 11:710
 - » School nurses, as defined in La. R.S. 17:28
 - » Presenters of professional development training
 - » Tutors for any PreK-12 student
 - » “Classroom teacher” employed in a temporary capacity to proctor tests
-

2010 RTW Group (La. R.S. 11:710)

Retired TEACHER

- **Re-employment eligible positions (critical shortage – no impact to benefit)**
 - » Full- or part-time PreK-12 classroom teachers where a critical shortage exists
 - » Full-time certified speech therapists, speech pathologists, audiologists, educational diagnosticians, school social workers, school counselors, school psychologists, interpreters, educational transliterators, or educators of the deaf or hard of hearing where a critical shortage exists
-

2010 RTW Group (La. R.S. 11:710)

Retired MEMBER

- “Retired members” are individuals employed in a TRSL-eligible position who do not meet the definition of a “retired teacher,” as outlined in the RTW law.
 - » This may include individuals re-employed in administrative and other positions not meeting the “retired teacher” criteria, as well individuals re-employed by contract or corporate contract.
- TRSL benefits are suspended for the duration of re-employment.

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

2020 RTW Group (La. R.S. 11:710.1)

Retiree options

- If you hire TRSL retirees from the 2020 RTW Group in positions eligible for TRSL membership, they will have two RTW options from which to choose.
 1. **RTW Option 1** – 25% Earnings Limit based on final average comp (FAC)
 - available to all part-time and full-time direct employment positions
 2. **RTW Option 2** – Suspend benefit/regain active TRSL membership
 - available to all full-time direct employment positions
 - **Contract/Corporate Contract:** If the retiree is re-employed by contract or corporate contract, his/her benefit will be suspended for duration of re-employment.
-

Major differences: 2010 & 2020 RTW Groups

- Critical Shortage positions and Advanced Speech provision ONLY available under 2010 RTW Law.
 - **Earnings limit:**
 - » **2010:** 25% of annual retirement benefit
 - » **2020:** 25% of annual final average compensation (FAC)
 - **Suspended benefits:**
 - » **2010:** Retired member positions require a suspension of benefits for duration of re-employment. Contributions are NOT required
 - » **2020:**
 - RTW Option 2 requires a suspension of benefits for duration of re-employment, but the retiree will accrue service credit in order to earn a supplemental benefit. Contributions ARE required
 - Contract/corporate contract positions require a suspension of benefits for duration of re-employment. Contributions are NOT required
-

RTW employer requirements

- All retirees employed in TRSL positions require an online enrollment.
 - All enrollments require an online termination at the end of the employment period.
 - All provisions require unsheltered contributions except:
 - » “Retired member” under the 2010 RTW Law
 - » Employment by contract/corporate contract under the 2020 RTW Law
 - All retirees should be included on the (RET) Annual Salary File.
-

Employer penalties

- Enrollments must be submitted to TRSL within 30 days of re-employment. The employing agency will be charged for any overpayment of benefits which occur from failure to notify TRSL in a timely manner.
- **Overpayments can occur when:**
 - » Enrollment requires a benefit suspension and is submitted more than 30 days from date of hire.
 - » Earnings limit is exceeded and the enrollment is submitted more than 30 days from date of hire or monthly salary report is more than 30 days after month's close.
 - » Retiree is reclassified due to error in RTW enrollment type.

EXAMPLE: RTW enrollment for "retired member" processed on 3/10/2020 with a hire date of 1/5/2020; Benefit suspended effective 04/01/2020; Overpaid benefits charged to employer for period 1/5/2020 – 3/30/2020.

Return-to-Work of TRSL Retiree (Form 15ELEC)

TRSL Return-to-Work (RTW) of TRSL Retiree – La. R.S. 11:710.1 **07-15ELEC**
Revised September 2020
 RTW 2020 Group
 (Form 15ELEC)

Effective August 1, 2020, retirees of the Teachers' Retirement System of Louisiana (TRSL) who return to work in a position eligible for TRSL membership are subject to one of the following two laws governing their return to work.

- 2010 RTW Law:** For retirees who retired on or before June 30, 2010 or who returned to work before July 1, 2020. These retirees are subject to La. R.S. 11:710, enacted in 2010.
- 2020 RTW Law:** For retirees who returned to work for the first time on or after July 1, 2020 or retirees who have made an irrevocable election to be subject to the 2020 RTW law. These retirees are subject to La. R.S. 11:710.1, enacted in 2020.

HOW TO COMPLETE THIS FORM: Print in ink or type all entries except signatures. Please read this form carefully before signing. Employers should maintain this form in their records and MAIL or FAX a copy to TRSL.

Retirees subject to 2010 RTW law:

- If you are making an irrevocable election to be subject to the 2020 RTW law: Complete Sections 2 through 5.

NOTE: Complete this form ONLY if you are making an irrevocable election to be subject to the 2020 RTW law.

Retirees subject to 2020 RTW law:

- If you are subject to the 2020 RTW law by virtue of when you return to work: Complete Sections 2, 4, and 5 upon re-employment to select one of the RTW options available under the 2020 RTW law.
- If you are subject to the 2020 RTW law by making an irrevocable election: Complete Sections 2 through 5.

Section 1 - Employment Information (to be completed by employer)

Agency name: _____ Agency ID: _____
 Position title of RTW employee: _____ Retiree date of birth (MM/DD/YYYY): _____
 Employment Status: ☐ Full time ☐ Part time
 Is retiree directly employed? ☐ Yes ☐ No

If "Yes," retiree should complete all sections below based on the elections being made. If "No," retiree should be enrolled under 710.1-CONTRACT-SUSP in EWS and should complete Section 2 and sign Section 5 of this form acknowledging that (1) retirees employed by contract or corporate contract are not eligible to select a RTW option below, and (2) that their benefit will be suspended for the duration of this employment. (See reverse side for additional information.)

Section 2 - Retiree Information

Name (last, first, middle initial, if any): _____ Social Security number: _____
 Street address / P.O. box: _____
 City, state, zip: _____ Date of birth (MM/DD/YYYY): _____
 Home/office telephone: _____ Email address: _____

Section 3 - Members retired on or before June 30, 2010 or retired and returned to work before July 1, 2020

TRSL retirees who retired on or before June 30, 2010, or returned to work before July 1, 2020 are covered by La. R.S. 11:710 (2010 RTW law). However, a retiree falling under the 2010 RTW law can make a one-time irrevocable election to instead be covered by La. R.S. 11:710.1 (2020 RTW law). Retirees choosing to make this irrevocable election, must sign the attestation below, then complete Sections 4 through 6.

I am a TRSL retiree who either retired on or before June 30, 2010, or returned to work before July 1, 2020. I hereby make a one-time irrevocable election to be subject to La. R.S. 11:710.1 (2020 RTW law), allowing me to choose RTW Option 1 or RTW Option 2 as listed on the following page. I acknowledge that I am making an irrevocable election in accordance with La. R.S. 11:710.1(B). I further acknowledge that this election will make me subject to La. R.S. 11:710.1, whereby I can avail myself of the RTW options listed on the following page. I understand that I can never avail myself of any provisions contained in La. R.S. 11:710 (2010 RTW law), and forever waive all rights connected to my irrevocable decision. I hereby hold TRSL harmless for my decision to make this one-time irrevocable election, and I acknowledge that additional information relating to La. R.S. 11:710 and La. R.S. 11:710.1 is available to me on the following page.

Retiree's signature: _____ Retiree's name: _____


Complete the remainder of the form on the next page, if necessary.

PO Box 94123 • Baton Rouge LA 70804-9123 • Phone: 225-925-6446 • Toll-free: 1-877-ASX-TRSL • Fax: 225-925-4779

- » This election form should be completed for any retiree being enrolled under the 2020 RTW Law PRIOR to the online enrollment.
- » Form 15ELEC must be submitted to TRSL (by mail or fax) once completed.
- » Section 1 and 6 – to be completed by employer
- » Sections 2, 4 and 5 – to be completed by retiree
- » Section 3 – to be completed by retiree in the event they are making an irrevocable election to convert from the 2010 RTW Law to the 2020 RTW Law.

NOTE: A new Form 15ELEC is required when a retiree changes employers or makes the election to convert from RTW Option 1 to RTW Option 2.

Critical shortage certification (Form 15CS)

 Teachers' Retirement System of Louisiana 8401 United Plaza Blvd, Ste 300 • Baton Rouge, LA 70809-7017 PO Box 94123 • Baton Rouge, LA 70804-9123 Telephone: (225) 925-6446 • Fax: (225) 925-4779 • www.TRSL.org		Form 15CS (06/18) 07-AJRC												
Retiree Return-to-Work Critical Shortage Certification <small>A critical shortage is defined as any situation where there is a shortage of certified teachers in a certain subject area or a shortage of certified speech therapists, speech pathologists, audiologists, educational diagnosticians, school social workers, school counselors, school psychologists, interpreters, educational transliterators, or educators of the deaf or hard of hearing. La. R.S. 11:710 requires employers to certify their critical shortage to TRSL. Employers are required to maintain proof of certification requirements, advertisements, notices, and applicant information.</small>														
Section 1 — Retiree Information Retiree Name: Last, first, M, suffix (Jr, II, etc.) _____ Social Security number _____														
Section 2 — Critical shortage certification Employer Name: _____ Employer ID number _____														
Instructions: Online enrollment must be processed prior to submitting this certification. Select only one option below.														
<input type="checkbox"/> Full-time positions as PreK-12 classroom teachers: <ul style="list-style-type: none"> We certify that a shortage of certified teachers exists in the subject area listed below. We certify that we have 1) advertised on two separate occasions in the official journal and 2) posted at the career development office (or similar entity) of every post-secondary institution within a 120-mile radius of our governing authority that a shortage exists and the position sought to be filled. We certify that there were no certified applicants who are not retirees, or there were fewer than three applicants for the position. We certify that we have complied with the certification requirement to the Board of Elementary and Secondary Education (BESE). 														
<table border="1"> <tr> <td>Position description/job title _____</td> <td colspan="2">Duration of employment (end date must be provided) From ____/____/____ to ____/____/____</td> </tr> <tr> <td>Date of 1st advertisement in the official journal notice ____/____/____</td> <td>Date of 2nd advertisement in the official journal notice ____/____/____</td> <td>Date of certification to BESE ____/____/____</td> </tr> <tr> <td>Superintendent Name _____</td> <td>Superintendent Signature _____</td> <td>Date _____</td> </tr> <tr> <td>Personnel Director Name _____</td> <td>Personnel Director Signature _____</td> <td>Date _____</td> </tr> </table>			Position description/job title _____	Duration of employment (end date must be provided) From ____/____/____ to ____/____/____		Date of 1st advertisement in the official journal notice ____/____/____	Date of 2nd advertisement in the official journal notice ____/____/____	Date of certification to BESE ____/____/____	Superintendent Name _____	Superintendent Signature _____	Date _____	Personnel Director Name _____	Personnel Director Signature _____	Date _____
Position description/job title _____	Duration of employment (end date must be provided) From ____/____/____ to ____/____/____													
Date of 1st advertisement in the official journal notice ____/____/____	Date of 2nd advertisement in the official journal notice ____/____/____	Date of certification to BESE ____/____/____												
Superintendent Name _____	Superintendent Signature _____	Date _____												
Personnel Director Name _____	Personnel Director Signature _____	Date _____												
<input type="checkbox"/> Part-time positions as PreK-12 classroom teachers: <ul style="list-style-type: none"> We certify that a shortage of certified teachers exists in the subject area listed below. We certify that we have complied with the certification requirement to the Board of Elementary and Secondary Education (BESE). If duration of employment exceeds 3 months, the hours worked per week must be reported. 														
<table border="1"> <tr> <td>Position description/job title _____</td> <td>Duration of employment (end date must be provided) From ____/____/____ to ____/____/____</td> <td>Hours worked per week (if duration exceeds 3 months) _____</td> </tr> <tr> <td>Date of advertisement (optional) ____/____/____</td> <td>Date of certification to BESE ____/____/____</td> <td></td> </tr> <tr> <td>Superintendent Name _____</td> <td>Superintendent Signature _____</td> <td>Date _____</td> </tr> <tr> <td>Personnel Director Name _____</td> <td>Personnel Director Signature _____</td> <td>Date _____</td> </tr> </table>			Position description/job title _____	Duration of employment (end date must be provided) From ____/____/____ to ____/____/____	Hours worked per week (if duration exceeds 3 months) _____	Date of advertisement (optional) ____/____/____	Date of certification to BESE ____/____/____		Superintendent Name _____	Superintendent Signature _____	Date _____	Personnel Director Name _____	Personnel Director Signature _____	Date _____
Position description/job title _____	Duration of employment (end date must be provided) From ____/____/____ to ____/____/____	Hours worked per week (if duration exceeds 3 months) _____												
Date of advertisement (optional) ____/____/____	Date of certification to BESE ____/____/____													
Superintendent Name _____	Superintendent Signature _____	Date _____												
Personnel Director Name _____	Personnel Director Signature _____	Date _____												
<input type="checkbox"/> Full-time speech therapists, speech pathologists, audiologists, educational diagnosticians, school social workers, school counselors, school psychologists, interpreters, educational transliterators, or educators of the deaf or hard of hearing: <ul style="list-style-type: none"> I certify that a shortage of speech therapists, speech pathologists, audiologists, educational diagnosticians, school social workers, school counselors, school psychologists, interpreters, educational transliterators, or educators of the deaf or hard of hearing exists. I certify that I have 1) advertised on two separate occasions in the official journal and 2) posted at the career development office (or similar entity) of every post-secondary institution within a 120-mile radius of our governing authority that a shortage exists and the position sought to be filled. I certify that there were no qualified applicants who are not retirees, or there were fewer than three applicants for the position. I certify that I have complied with the certification requirement to the Board of Elementary and Secondary Education (BESE). 														
<table border="1"> <tr> <td>Position description/job title _____</td> <td colspan="2">Duration of employment (end date must be provided) From ____/____/____ to ____/____/____</td> </tr> <tr> <td>Date of 1st advertisement in the official journal notice ____/____/____</td> <td>Date of 2nd advertisement in the official journal notice ____/____/____</td> <td>Date of certification to BESE ____/____/____</td> </tr> <tr> <td>School Board/Designee Name _____</td> <td>School Board/Designee Title _____</td> <td></td> </tr> </table>			Position description/job title _____	Duration of employment (end date must be provided) From ____/____/____ to ____/____/____		Date of 1st advertisement in the official journal notice ____/____/____	Date of 2nd advertisement in the official journal notice ____/____/____	Date of certification to BESE ____/____/____	School Board/Designee Name _____	School Board/Designee Title _____				
Position description/job title _____	Duration of employment (end date must be provided) From ____/____/____ to ____/____/____													
Date of 1st advertisement in the official journal notice ____/____/____	Date of 2nd advertisement in the official journal notice ____/____/____	Date of certification to BESE ____/____/____												
School Board/Designee Name _____	School Board/Designee Title _____													

- By law, TRSL must suspend the benefit of a retiree enrolled under critical shortage until the Critical Shortage Certification (Form 15CS) is received and validated.
- Failure to submit the critical shortage certification within 45 days may delay the retiree's receipt of retirement benefits or result in the retiree's reclassification.
 - » Any overpayment of benefits due to reclassification could result in an employer charge.
- Critical shortages must be certified annually.
- TRSL will terminate all critical shortage enrollments on June 30.

Application for Refund (Form 7A)

TRSL Teachers' Retirement System of Louisiana
8401 United Plaza Blvd, Ste 300 • Baton Rouge, LA 70809-7017
P.O. Box 94123 • Baton Rouge, LA 70804-9123
Telephone: (225) 925-6446 • Fax: (225) 925-4779
Toll free (outside the Baton Rouge area): 1-877-ASK-TRSL (877-275-8775)
www.TRSL.org • webmaster@trsl.org

Form 7A (05/19) **64-7A**

Retiree Refund Application

Print in ink or type all entries except signatures. Please complete Sections 1 and 2 of this application to request a refund of the employee contributions you made as a return-to-work retiree. Refund applications are accepted after you have terminated all TRSL-eligible employment. Section 3 must be completed by the employer and submitted to TRSL immediately after your termination of employment. If you were rehired by more than one employer, please submit a separate application for each employer. **NOTE: Refunds will be distributed after TRSL receives all contribution reports and the retiree is NOT REHIRED in any TRSL-eligible position.**

Section 1 — Retiree Information

Name (Last, First, MI, suffix (Jr., II, etc.)) _____

Street (PO) Box _____ City, state, zip _____

Daytime telephone () _____ Evening telephone () _____ Social Security number _____

Section 2 — Distribution Option

Unsheltered (after-tax) contributions may be rolled into either an IRA or to certain employer plans that accept rollovers of the after-tax contributions. A payment from TRSL can be taken in one of two ways. Check one of the following:

☐ I request that my distribution be sent directly to me according to the payment method I have selected below. (An IRS Form 1099-R will not be issued.) If no method is selected then a check will be mailed to the address on file.

☐ Paper check. (Check will be mailed to address in Section 1.)

☐ Direct deposit. I want my refund deposited into the account provided on the Direct Deposit for Refund of Contributions (Form 7D), available on the TRSL website, www.trsl.org or by calling 225-925-6477 or 6449. If Form 7D is not received at least three days prior to your refund being issued then payment will be mailed to the address on file.

☐ I request that my distribution be directly rolled over into an IRA or sent by a trustee-to-trustee transfer to the employer plan named below that accepts after-tax contributions. (An IRS Form 1099-R will be issued.) Before selecting this option, please confirm with the receiving plan that they can and will accept your unsheltered contributions, and then mark the type of plan you have chosen to receive the rollover below:

☐ Traditional IRA

☐ Qualified plan, specify type: _____

☐ Roth IRA

Name of U.S. financial institution _____ Name and title of contact person _____

Street (PO) Box _____ City, state, zip _____

Member number _____ Account number _____

I hereby make application for the distribution of all unsheltered contributions to my credit held by TRSL since my reemployment as a retiree. I have received the Special Tax Notice concerning rollovers. I hereby certify that I am no longer employed in any TRSL-eligible position. I understand that a refund will be issued only after all contribution reports have been received by TRSL. I hereby certify that the information I entered on this form is true, correct, and complete.

Retiree's signature (Do not print or type) _____ Date (month/day/year) _____

Section 3 — Agency Certification

I certify that _____ is no longer employed by _____


Termination Date _____

The last contributions for this member will be reported on the _____ (mm/yy) Monthly Contributions Report.

Authorized signature (authorized representative of agency) _____ Employer number _____ Date (month/day/year) _____

- Required for refund of unsheltered contributions due to “retired teacher” or RTW Option 1 enrollment
- Refund can only be issued once retiree is no longer actively employed (employer must complete Section 3 and/or submit online termination date).
- 90-day waiting period does NOT apply.

Application for RTW Supplement (Form 11RTW)

 Application for Return-to-Work (RTW) Supplement (Form 11RTW)			06-11RTW <small>Rev. 07/20</small>					
HOW TO SUBMIT:	DROP OFF or MAIL IN 8401 United Plaza Blvd, Ste 300 Baton Rouge LA 70809	EMAIL web.master@trsl.org	FAX (225) 925-6366					
	<table border="1"> <thead> <tr> <th colspan="2">TRSL USE ONLY</th> </tr> </thead> <tbody> <tr> <td>Date received</td> <td>Termination date</td> </tr> <tr> <td colspan="2">Reviewed by</td> </tr> </tbody> </table>			TRSL USE ONLY		Date received	Termination date	Reviewed by
TRSL USE ONLY								
Date received	Termination date							
Reviewed by								
<p>Print in blue or black ink or type all entries except signatures. Complete Sections 1-4 of this form. If you are continuing employment after returning to work, you do not need to complete this form until you are ready to terminate employment. Your application may be canceled prior to receiving your first RTW Supplemental Benefit. Contact TRSL immediately if you intend to cancel your application.</p>								
Section 1 - Member Information <small>(Some LSA and TRSL rules apply)</small>								
Address (Street/PO Box)		Social Security number						
City/State/Zip		Marital status <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Remarried <input type="checkbox"/> Legally separated <input type="checkbox"/> Widowed						
Worktime telephone (include area code)		Has your marital status changed since returning to work? <input type="checkbox"/> Yes <input type="checkbox"/> No						
Email address		Name of current or last employer						
ID# title		ID# title						
Section 2 - Employment termination								
Last day of work (termination)		Your supplemental benefit will be effective 90 days after this date or 90 days after this application is received, whichever is later.						
Section 3 - Direct deposit and federal tax information								
DIRECT DEPOSIT (If TRSL doesn't receive a new Form 150 before your benefit resumes, your previous bank information will be used.) <input type="checkbox"/> Use Form 150 already on file with TRSL <input type="checkbox"/> I will submit a NEW Form 150								
Tax withholding (OPTIONAL) Your benefit will resume using the most recent tax withholding on file with TRSL. If you would like to update your withholding, please complete a new Form W-4P below.								
The amount of withholding on your monthly retirement benefit is dependent on the number of allowances claimed. This section must be completed to inform TRSL of your tax filing status. You can choose not to have income tax withholdings deducted from your monthly retirement benefit. If you do not complete this section, TRSL must withhold federal income tax according to a filing status of married with three exemptions. This could result in your not having enough tax withheld. If withholding and tax payments are not sufficient, you may incur penalties under IRS regulations. Complete the following applicable lines:								
Withholding certificate for pension or annuity payments (Form W-4P):								
1. I elect not to have tax withheld from my pension or annuity. Does not apply to foreign check address. (If you check this box, do not complete lines 2 or 3.)								
2. I want my withholding from each periodic pension or annuity payment to be calculated using the number of allowances and marital status shown. (You can also designate an additional dollar amount on line 3.) Marital status: <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withheld at higher single rate		Enter number of allowances						
3. I want the following additional dollar amount withheld from each pension or annuity payment: (NOTE: For periodic payments, you cannot enter an amount here without entering the number (including zero) of allowances on line 2.)		Enter amount						
Section 4 - Member signature								
I hereby make application for retirement in accordance with Louisiana laws. I have carefully read the instructions and made the appropriate date of termination designation in Section 2. I understand that I should receive an acknowledgment letter by mail approximately two weeks after the date TRSL receives my application. If I do not receive an acknowledgment letter, I will contact TRSL.								
Member's signature (do not print or type)		Date signed (month/day/year)						
PO Box 94123 • Baton Rouge, LA 70804-9123 • 1-877-ASIX-TRSL (1-877-275-8775) • www.trsl.org • web.master@trsl.org								

- Required for any retiree who elected RTW Option 2 and whose re-employment period has ended
- Monthly benefit can resume once TRSL receives Form 11RTW **and** employing agency submits online termination date.
- Retiree is eligible for supplemental benefit 90 days after termination.
 - » If re-employed prior to 90 days, application is canceled and benefit suspended. Retiree will remain under RTW Option 2.

Using EMIS for retirees

The member summary screen in EMIS can help you determine:

- If retiree has re-employment prior to July 1, 2020 (making him/her subject to the 2010 RTW Law.
- A retiree's earnings limit:
 - » 2010 RTW Law – monthly benefit $\times 12 \times 25\%$
 - » 2020 RTW Law – final average comp (pre-DROP average comp $\times 12 \times 25\%$)

NOTE: The earnings limit field will reflect the earnings limit the retiree is currently enrolled under. In the example shown, the retiree's limit under the RTW Law is \$12,756; however, under the 2020 law, the limit would be \$21,835.8 (\$7,278.61 $\times 12 \times 25\%$)

TRSL Regular Plan Information				
Date of Service Accrual: 08/21/1989		Before DROP Average Comp: \$7,278.61		
Switch-Over Date:		After DROP Average Comp: \$0.00		
Social Security Eligibility Date:		Original Retirement Plan		
RTW Earnings Limit: \$12,756.00				
Service Credit for Benefit Computation		Member Contributions		
Regular Service	25.00	RTS Refundable	420.00	
Sick Leave	0.80			
Total as of 12/27/2016	25.80	Total Contributions	420.00	
Total service credit for eligibility as of 12/27/2016 (excluding leave credit): 25.00				
Employment History				
Empr ID	Emp Ind	Employer Name	RTW Type	Employment Dates
0051	P	ST MARY SC BD		01/20/1983 to 05/31/1983
0051	P	ST MARY SC BD		08/21/1985 to 01/14/1987
0051	P	ST MARY SC BD		08/21/1989 to 12/26/2013
0023	C	IBERIA SC BD	RTW-CS-FT (Position 112)	08/06/2018 to 06/30/2019
0023	C	IBERIA SC BD	RTW-CS-FT (Position 112)	08/07/2019 to 10/03/2019
0023	C	IBERIA SC BD	RTW-ELK12SB(Position 112)	03/09/2020 to 99/99/9999

Online processes



The following online processes can be found under the Updates tab in EMIS

- **Enrollments** – used to submit a retiree’s employment information and applicable RTW provision
- **Terminations** – used to submit a retiree’s last day of RTW employment
- **Contribution Corrections*** – used to add, edit, or remove earnings in the current fiscal year
- **Prior Year Corrections*** – used to make corrections to the actual earnings in a prior fiscal year
- **Full-time Only Corrections*** – used to make corrections to the full-time earnings in a prior fiscal year

**see Index 4.0 for more information*

Online processes: Enrollments

Enrollment program now contains two portals:

- **Portal 1: 2010 RTW Group**

- » “old” enrollment program

- **Portal 2: 2020 RTW Group**

- » If retiree is in the 2020 RTW Group by default, the enrollment program will enter Portal 2 automatically

- » If a retiree makes **an irrevocable election** to convert from the 2010 RTW Law to the 2020 RTW Law, employers will need to submit certification before entering Portal 2.

The screenshot shows a web form for enrollment. At the top, a message box states: "Member is eligible to enroll under either 11.710 or 11.710.1. Please make selection below to continue." Below this are two radio button options: "Portal 1: 2010 RTW Law" and "Portal 2: 2020 RTW Law". The "Portal 2" option is selected. Below the options is a large text box containing a certification statement: "I hereby certify that the retiree has received and executed Form 15ELEC Return to Work (RTW) of TRSL retiree - La. R.S 11:710.1 (RTW 2020 Group) including Section 3 of the form, whereby this retiree is making an irrevocable election to be covered by La. R.S. 11:710.1. I further certify that the employer certification portion of the form has been executed, the form will be permanently maintained in the personnel records of this employer, with a copy forwarded to TRSL." Below the text box is a checkbox labeled "I Certify to the Above." which is checked. At the bottom is a button labeled "Continue Enrollment".

Portal 1 (2010 law) Enrollment Options

1. Enter retiree's SSN.
2. Select **Portal 1 - 11:710** and press "Continue Enrollment."
3. Enter the following information:
 - System # (System will default to 4 unless you are Plan B parish then System 3 is available)
 - Enrollment date (mm/dd/yyyy)
 - Return-to-Work provision (drop-down menu will list all types)
 - Gender
 - Position certification (if required)
4. Select Submit

Updates ▼

Annual Leave Update

Contribution Correction

Enrollments

Enrollments

Date of Birth:

for Enrolling Return-to-Work Members:

1. Complete all required fields and click 'Submit'.

Status Information			
System	Status	Status Code	Status Date
4	DROP RET	(RR)	

Employment History					
Employer ID	Employer Name	System	Start Date	End Date	RTW Type
		4			AUTO-ENROLL
		4			

Enter Enrollment Information Below

System: 4 ▼

Employer ID:

Enrollment Date (mm/dd/yyyy):

Return-to-Work Provision: Choose a Return To Work Provision

Gender (update gender if needed):

Address:

City:

State:

Zip Code:

Critical Shortage Full-Time (PreK-12)

Critical Shortage Part-Time (PreK-12)

Critical Shortage Speech Therapist, etc.

Critical Shortage Educational Diagnostician

Critical Shortage School Counselor

Critical Shortage Social Worker

Critical Shortage School Psychologist

Critical Shortage Interpreter

Critical Shortage Educational Transliterater

Critical Shortage Educator of Deaf or Hard of Hearing

Earnings Limit: PreK-12 Substitute

Earnings Limit: Adult Ed Literacy Ins

Earnings Limit: School Nurse

Earnings Limit: Proctor

Earnings Limit: Tutor

Earnings Limit: Presenter of Professional Development

Advanced Degree Speech

Suspend for Duration of Employment

Portal 1 (2010 RTW Law): Enrollment certifications

- For certain "retired teacher" positions, employers are required to certify the degree or certification held by a retiree and/or that the position to be held meets certain requirements.
- Certifications are required for the following:
 1. Retirees with an advanced degree in speech therapy, speech pathology, or audiology;
 2. Retirees instructing adults through an adult education or literacy program; and
 3. School nurse position (as defined in La. R.S. 17:28)

Advanced Degree in Speech

☐

I certify that the retiree I am enrolling holds an advanced degree in speech therapy, speech pathology, or audiology.

Adult Education

☐

I certify that the retiree I am enrolling holds a valid Louisiana teaching certificate and will be instructing adults through an adult education or literacy program administered through a public institution of elementary or secondary education.

School Nurse

☐

I certify that the retiree I am enrolling is filling the school nurse position provided for in La. R.S. 17:28.

Portal 2 (2020 RTW Law): Enrollment

- Enter the SSN.
- Select **Portal 2 11:710.1 — 2020 RTW Law** (if applicable)
- Enter the following information:
 - » System # (System will default to 4 unless you are Plan B parish then System 3 is available)
 - » Enrollment date (mm/dd/yyyy)
 - » Return-to-Work Provision (select one from drop-down menu)
 - » Contract Months (select 9, 10, 11, or 12 from the drop-down menu) Enrollment Type (select Full-Time or Part-Time from the drop-down menu)
 - » Position Type (drop-down menu)
 - » Gender
 - » Certification statements
- Select Submit.



Portal 2 (2020 RTW Law): Enrollment options

Enter Enrollment Information Below	
System:	4 ▾
Employer ID:	<input type="text"/>
Enrollment Date (mm/dd/yyyy):	<input type="text"/>
Return-to-Work Provision:	<div>Choose a Return To Work Provision OPTION #1 710.1 RTW-FAC-EL OPTION #2 710.1 RTW-ACTIVE-RET OPTION #3 710.1 CONTRACT-SUSP</div>
Gender (update gender if needed):	<input type="text"/>
Address:	<input type="text"/>
City:	LAKE CHARLES
State:	LA
Zip Code:	<input type="text"/> 0878

- **RTW OPTION #1: 710.1-RTW-FAC-EL:**
RTW Option 1 (can be part-time or full-time employment) – 25% earnings limit, retiree’s benefit continues unless the 25% earnings limit is exceeded; unsheltered contributions required
- **RTW OPTION #2: 710.1-RTW-ACTIVE-RET:**
RTW Option 2 (must be full time employment) – benefit is suspended, retiree regains active membership and receives a supplemental benefit at end of re-employment; unsheltered contributions required
- **RTW OPTION #3: 710.1-CONTRACT-SUSP:**
Contract or corporate contract employee - retiree’s benefit is suspended, no supplemental benefit; employee or employer contributions are not required

Portal 2 (2020 RTW Law): Enrollment Position Types

City/Parish School Boards, Charter Schools, and Lab Schools to include Louisiana Department of Education (0068), Department of Public Safety & Corrections (0140) and Office of Juvenile Justice (0296)

RTW Option 1 or RTW Option 2 Enrollments:

1. Classroom Teacher
 2. Teacher's Aide
 3. Pupil Support Services
 4. Instructional Staff Services
 5. General Administration
 6. School Administration
 7. Business Services
 8. Central Services
 9. Food Service Operations
 10. Clerical/Secretarial
-

Portal 2 (2020 RTW Law): Enrollment Position Types

University/Board, Medical, Technical Colleges, and Community College/Board

RTW Option 1 or RTW Option 2 Enrollments:

- Professor
- Adjunct Faculty
- Instructor
- Research Associate
- General Administration

Unions/Professional Organizations/Specific State Agencies

Teacher unions, various professional organizations, and certain state agencies *[including, but not limited to Board of Elementary & Secondary Education (0127), Association of Professional Educators of La (0207), La Resource Center for Educators (0287), La Department of Educators Contractors (0268)]* will need to type the retiree's position title in the **"Position Title"** field.

1. Position Type Description will be **"Other"**

» Enter retiree's position title into the Position Title Field

Portal 2 (2020 RTW Law): Enrollment Position Types

- For PreK-12 employers, the position types are based on Department of Education PEP code categories. Refer to the [Department of Education website](#) for an inclusive list.

Classroom Teacher/Teacher's Aide	PreK-12 Teachers or Aides in the regular or special education programs, as well as those in vocational education, or other instructional or special programs
Pupil Support Services	Child welfare and attendance services, guidance and health services, pupil assessment and appraisal services
Instructional Staff Services	Parish-wide directors/supervisors/coordinators, instruction and curriculum development services, staff training services, media-based instruction or other educational media services
General Admin	Board of Education Services, tax assessment and collection services, Office of the Superintendent of Assistant Superintendent or other executive administrative services
School Admin	Principals and assistant principals or other school administrators
Business Services	Fiscal and purchasing services, warehousing and distributing services, printing/publishing and duplicating services
Central Services	Planning, research, development, and evaluation services, public information and personnel services, data processing services
Food Service Operations	Food Services Operations, enterprise operations, community service operations, facility acquisition and construction services (also includes secretaries which fall under School Food Services Funding)
Clerical/Secretarial	General clerical or secretarial positions

Portal 2 (2020 RTW Law): Certification statements

- Employers are required to certify the retiree's position status (part-time, full-time, or contract employee).
- The retiree must complete a Form 15ELEC, selecting an option.
- If applicable, the retiree must complete Section 3 of Form 15ELEC, indicating the retiree understands they are making an irrevocable election when transferring from the 2010 RTW Law to the 2020 RTW Law.

RTW OPTION #1—710.1-RTW-FAC-EL:

☒ I hereby certify that the retiree I am enrolling under RTW Option 1 (25% of FAC earnings limit), as outlined in La. R.S. 11:710.1, is filling a TRSL eligible position as a part-time or full-time employee and is eligible to elect this option. I further certify that the retiree has received and executed Form 15ELEC Return to Work (RTW) of TRSL retiree - La. R.S 11:710.1 (RTW 2020 Group), the employer certification has been completed on the form, the form will be permanently maintained in the personnel records of this employer, with a copy forwarded to TRSL, and contributions will be made by the retiree and employer for the duration of employment.

RTW OPTION #2—710.1-RTW-ACTIVE-RET:

☒ I hereby certify that the retiree I am enrolling under RTW Option 2 (suspension of benefit and accrual of supplemental benefit), as outlined in La. R.S. 11:710.1, is filling a TRSL eligible position as a full-time employee and is eligible to elect this option. I further certify that the retiree has received and executed Form 15ELEC Return to Work (RTW) of TRSL retiree - La. R.S 11:710.1 (RTW 2020 Group), the employer certification has been completed on the form, the form will be permanently maintained in the personnel records of this employer, with a copy forwarded to TRSL, and contributions will be made by the retiree and employer for the duration of employment. [Full-time employees are scheduled to work more than 20 hours per week and are not seasonal or temporary. For colleges, universities (including lab schools), and technical colleges, full-time also includes teachers/professors scheduled to work at least half of the number of course hours/credits that the college or university considers full-time.]

RTW OPTION #3—710.1-RTW-CONTRACT-SUSP:

☒ I hereby certify that the retiree I am enrolling pursuant to La. R.S. 11:710.1 is filling a TRSL eligible position as an independent contractor or under a corporate contract whereby the retiree's benefits will be suspended for the duration of the reemployment. I further certify that the retiree has received and executed Form 15ELEC Return to Work (RTW) of TRSL retiree - La. R.S 11:710.1 (RTW 2020 Group), the employer certification has been completed on the form, and the form will be permanently maintained in the personnel records of this employer, with a copy forwarded to TRSL.

Portal 2 (2020 RTW Law): Special scenarios

Scenario #1: Concurrent enrollments

- Retirees cannot be enrolled under RTW Option 1 (RTW-FAC-EL) and RTW Option 2 (RTW-ACTIVE-RET) at the same time.
 - Similarly, they cannot have concurrent enrollments under the 2010 RTW Law and the 2020 RTW Law.
 - Any active RTW Option 1 enrollments will be automatically terminated if the retiree is enrolled by another employer under RTW Option 2.
 - Any active enrollments under the 2010 RTW Law will be automatically terminated if the retiree is enrolled under a 2020 RTW Law provision.
 - » If your agency's enrollment is automatically terminated, but the retiree is still employed with your agency, you should submit a new enrollment under the appropriate law or RTW option.
-

Portal 2 (2020 RTW Law): Special scenarios

Scenario #2: Switching from RTW Option 1 to RTW Option 2 or making an irrevocable election to switch from the 2010 RTW Law to the RTW Option 2 in the 2020 RTW Law.

- When a retiree elects RTW Option 2, but was previously enrolled with the same employer as a “retired teacher” under the 2010 RTW Law or under RTW Option 1 under the 2020 RTW Law, current year earnings (actual earnings) must be provided.
- This certification is submitted at the time of enrollment and the enrollment program will prompt you for the information.
- The employer should terminate the “retired teacher” or RTW Option 1 enrollment before processing the RTW Option 2 enrollment.

NOTE: Unsheltered contributions from “retired teacher” or RTW Option 1 employment are eligible for refund once retiree applies for supplemental benefit.

Online Process: Terminations

- Employers are required to submit an online termination date 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.
 - » Refunds cannot be issued without an online termination date or without the employer providing a termination date on the refund application.
 - **Form reminders**
 - » Form 11RTW must be submitted along with the termination date in order to resume a retiree's benefit under RTW Option 2.
 - » A Form 7A must be submitted for a retiree to receive a refund of their "retired teacher" or RTW Option 1 unsheltered contributions.
-

More RTW resources

- **TRSL website:** www.TRSL.org
 - » Retirees tab; Return-to-Work section
 - » Member brochure: *Returning to Work after Retirement*
 - **Employer Procedures Manual (*COMING SOON*)**
 - » Index 15.0 (Overview)
 - » Index 15.1 (La. R.S. 11:710 – 2010 RTW Law)
 - » Index 15.2 (La. R.S. 11:710.1 – 2020 RTW Law)
 - **Return-to-work liaison, Jessica Trosclair**
 - » **Phone:** 225-925-3663 or 1-877-275-8775 ext. 3663
 - » **Email:** jessica.trosclair@trsl.org
-

Questions?



The Key is published electronically



TRSL's employer bulletin

Published four times a year:

- February
 - May
 - August
 - November
-

We are here for you!



Local phone: (225) 925-6446

**Toll free (outside Baton Rouge):
1-877-ASK-TRSL (1-877-275-8775)**

www.TRSL.org • web.master@trsl.org



Like us on Facebook!



Follow us on Twitter!
